ORIGINAL MINUTES

OF THE

GOVERNOR-GENERAL

AND

COUNCIL OF FORT WILLIAM

ON THE

SETTLEMENT AND COLLECTION

OF THE

REVENUES of BENGAL:

WITH A

PLAN OF SETTLEMENT,

Recommended to the COURT of DIRECTORS in January, 1776.

By PHILIP FRANCIS, Esq.

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INTRODUCTION.

ONE of the moſt important duties belonging to the ſtation, to which Sir John Clavering, Colonel Monſon, and Mr. Francis, were appointed by Parliament in the Government of Bengal, in the year 1773, was to examine the principles on which the country was taxed, the mode of collecting the revenues, and the amount of the collections, compared with the ability of thoſe who were to pay them. As they obtained information, on which they could depend, they communicated it to the Court of Directors, with their opinion of what ought to be confirmed or corrected, or might be improved in the adminiſtration of the revenues. In this, as well as in other inſtances, their zeal and induſtry have been acknowledged and applauded; but it does not appear, by any meaſures taken at home, that their repreſentations have hitherto been ſeriouſly regarded. At this time perhaps, when the ſtate of India is again the object of a parliamentary inquiry, the repreſentations of thoſe Gentlemen, whom Parliament itſelf ſelected at home, and appointed to the Government of the country, may be reviſed and conſidered with more attention. The ſubject of the Papers, now laid before the public, is curious in itſelf, and ought to be intereſting to the nation at large. We had an eſtate in Bengal, the greateſt, the moſt improveable, and the moſt ſecure, that ever belonged to any ſtate. Even the diſtance of the acquiſition, ſuppoſing a tolerable internal Government could be eſtabliſhed and maintained at ſuch a diſtance, gave us a ſecurity in the poſſeſſion of it, which we could not have, if

an object of so much temptation came nearer to the view of other European powers, and stood more within the reach of their ambition. We should have nothing to apprehend from their enterprizes, if we were steadily determined to preserve the peace of India within itself, to be content with what we possess, to adhere to our treaties with the country powers, and to convince them, by a fair and honourable conduct, that we have really abandoned every idea of enlarging our establishment, or extending our influence in India, at their expence.

The security, derived from the distance of the object, has been strengthened by a circumstance, which no human wisdom could have foreseen. It is that, in India, a very few foreigners are capable of holding and governing a country inhabited by millions. The conclusion to be drawn from it, is not likely to be suggested by a partial or hasty view of the subject. As a question at least, it deserves to be considered, whether it may not be essential not only to the internal prosperity of the country, but to its dependence on Great-Britain, that the Europeans in Bengal should be limited to as small a number as the services of the Government will admit of. The acquisition was made, and has hitherto been preserved by a British force, which has borne no proportion to that of the natives. Under a mild and equitable Government, under such a one as it is our own greatest interest no less than our duty to give them, they are incapable of rebellion or defection. Their patience and submission to their rulers, in the last twenty years, are sufficient to shew how much they can endure. On the other hand, as we increase the number of those, who can only exist at the expence of the country, we load our Government with useless weights, and add to its embarrassments without adding to its strength. Whether these Europeans are directly employed or not in the service of Government, there is no fund but the public revenue, out of which they can derive a subsistance. One way or other it is paid for by the country, and one way or other must become chargeable to Government. Exclusive of public employments, or contracts with the India Company, there is no fair occupation for the industry of Europeans in Bengal. Every enterprize they engage in, whether of foreign commerce,

commerce, or internal improvement, leads them into diſtreſs, if it does no end in their ruin. Even of adventurers, purſuing every mode of acquiſition that offers, very few if any have ſucceeded. But theſe are people, to whom no encouragement ſhould be given. Their reſidence in the country, eſpecially in the remoter parts, haraſſes the people, and alienates them from their natural habits of ſubmiſſion to any power that protects them.

The increaſe of Europeans in Bengal may be hazardous to Great Britain in another ſenſe. It neceſſarily tends to fix them there for ever. They become coloniſts in effect; becauſe, in a very great number, a great majority cannot hope or expect to return with fortune or independence to the mother country. Their connexions with it are gradually diſſolved, and their attachment to it declines in the ſame proportion. When once they ſhall have multiplied to a certain point, it is in the courſe and nature of things, that Bengal will neither pay tribute nor obedience to England. We are not intitled to conclude from any experience, that we actually poſſeſs, that Bengal may not be loſt by other means beſides thoſe of foreign invaſion and conqueſt. At this hour, the authority of Great-Britain does not bind Bengal, and the public tribute from thence is ſtopped. The revenues of our Indian poſſeſſions are unequal to their immediate local expence. A conſiderable portion of their eſtabliſhments is actually ſupported by loans, for which the Eaſt India Company's credit and property are pledged. The Company's inveſtment, hitherto paid for by ſavings out of the revenues, is now purchaſed by draughts on England, or by certificates from the Board of Trade, on which bonds are to be granted at eight per cent. An immoderate increaſe of the Company's bonds in Bengal, and the continued demand for money, have already ſunk the credit of that ſecurity. In May 1781, they were at five per cent diſcount. Under ſuch circumſtances, the ultimate difference of charge to the Company, between paying for their inveſtment with paper and ready money, muſt amount to a very conſiderable object.— The wars, that deſolate India, are ſupported by a waſte of all the little

exiſting wealth, and a ſtrain upon all the laſt reſources of Bengal. In their effects they will be found not only to have abſorbed whatever ſavings exiſted when they began, and all the annual returns, from which farther ſavings might have been made, but to have diverted in a conſiderable degree that portion of the public revenue, which ought to have been ſent back into the circulation of the country, as the ſeed of future produce. The Bengal eſtimate of diſburſements, for the year 1781, is charged with a hundred and fifty two lacks of current rupees, for the pay of armies on ſervice *out of the provinces*, and for the ſupport of the other Preſidencies. The amount muſt have been remitted in ſpecie, if it could be found, and is loſt to Bengal for ever.—It is time for thoſe, to whom the care of the Company's intereſts is intruſted, to conſider how long this ſtate of things in India is likely to endure, and to what termination it leads.

While the preſent wars continue, it is in vain to think of relieving the country by new œconomical arrangements, however neceſſary to its proſperity; nor is this a period, at which internal innovations of any kind ſhould be attempted. They muſt always be a alarming to a people, who have never experienced relief, but generally an increaſe of their grievances from every change of ſyſtem hitherto adopted by their rulers. They require quiet times, when Government may give its undivided attention to the buſineſs, and when the people have no external aſſiſtance to reſort to or expect.—Whenever peace ſhall be reſtored, it is poſſible and not more than poſſible, that, under a mild and prudent government, Bengal may gradually recover from the impoveriſhed ſtate, towards which it has long been declining. Under a European Government, Bengal *cannot flouriſh*. The utmoſt that ſhould be attempted, becauſe it is the utmoſt that can be done, is to palliate the effects, and to retard the progreſs of evils, which no human wiſdom can perfectly remove.

This attainable purpoſe can only be accompliſhed by a ſyſtematical plan of Government, reſolutely enforced from home, and ſteadily adhered to abroad. It muſt not be liable to be ſhaken or interrupted by

the arbitrary caprices, or even well intended improvements of the Adminiſtration on the ſpot. The idea of ſtability and permanence has not accompanied any of the inſtitutions hitherto framed for Bengal. In thoſe, which relate to the aſſeſſment and collection of the revenues, a *real* defence againſt innovations is the firſt and moſt eſſential point to be eſtabliſhed. Some principle of taxation, to which the natives may reſort, as to refuge againſt deſpotic power, and in which they may implicitly confide, ſhould be laid down as fundamental and inviolable, and eſtabliſhed with all the authority which the legiſlature can give it. In the policy and juſtice of the Mogul Government we had an example before us, which ought to have been followed. It will appear that the Mahomedan conqueror was wiſe and equitable enough to limit his own power over the people, whom he had conquered;—that he demanded from them a *fixed* tribute; that it was moderate in the firſt inſtance, and never varied; that he thereby gave them a ſecurity in their property againſt the rapacity of his miniſters and repreſentatives; and that this was a real ſecurity, as long as the Mahomedan Government ſubſiſted at Delhi. In effect, it was equally a ſecurity to the Prince againſt fraud, and to the people againſt oppreſſion. *They* knew what they had to pay; and *he* knew what he had to receive. We muſt now revert to a ſimiliar principle in the taxation of Bengal, or aſſuredly that country, if it can be held at all, will not hereafter be a profitable acquiſition to Great Britain. Our demand of a ſhare in the produce of its labour ſhould not only be moderate, but unalterable. An immoderate demand ſtifles induſtry at its birth. An increaſing demand diſcourages and retards it in all its operations, and finally reduces it to the proviſion of a ſubſiſtance. Schemes that profeſs to aim at increaſe of revenue in a Government, where the people have no voice, are almoſt always unwiſe and unjuſt, and perhaps not always really intended by the projectors to be what they profeſs. Over-ratement and remiſſion play into each others hands.

In this place it is meant only to *allude* to facts and principles, which the following papers will eſtabliſh and explain. If the information they contain ſhould, in any degree, contribute to the introduction of a

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more benevolent, and therefore of a wifer, fyftem than that, which has hitherto prevailed in the ordering and management of the territorial Revenues, the labour of collecting it will not have been ill-employed, nor wholly unrewarded. It will fhew that the natives of thofe kingdoms, which we call our territorial acquifitions, had laws, and rights, and property, which were refpected and fecure under the dominion of Mahomedans, but which, under a Britifh Government, have neither been regarded nor underftood.

Notwithftanding the diforders that attended Aliverdi Cawn's ufurpation in 1741, and the conftant wars in which he was engaged with the Marattas, Bengal was full of wealth when it fell under our authority. Having feen it brought home to us in large annual returns during the laft four and twenty years, we ought to conclude that a Government, under which the people were encouraged to be induftrious and permitted to be rich, muft have been moderate and juft. The prefent poverty of the country, and the decline, if not ruin of all its means of recovery are equally notorious. The conclufion, from the ftate of the people, to the fpirit and temper with which they have been governed, is probable in the firft inftance, and certain in the fecond.

If the principles or practice, which have hitherto prevailed, be permitted to fubfift, the following Plan of Settlement, or any other, that aims at giving the people a fecurity in their property, and a fhelter againft arbitrary acts of power in taking that property from them, may as well be difcarded without examination. It can only be ufeful in promoting the views and affifting the efforts of national juftice and benevolence. Such views and efforts will be directed to the immediate relief of the people. Confidering the country as our eftate, there is no other way to make it productive. Defpotic power exacts an exceffive tribute from its fubjects, and concludes that they are rich, as long as it can be extorted from them. By the fame fort of reafoning it might equally be proved, that much muft remain, becaufe a great deal has been taken away. But the defpot himfelf is only the laft beggar in his dominions.

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The proceedings of a Committee of Circuit, inftituted in Bengal in 1772, having been occafionally referred to in the papers now publifhed, in order to make thofe paffages intelligible, it may be neceffary to ftate briefly the profeft principle and object, with the refult of that appointment. The reader will find the two firft explained more at large in a letter from the Prefident and Council, dated 3d of November, 1772, publifhed among the Reports of the Committee of Secrecy, which fat in 1773.

The Government, which fubfifted at that time, laid it down as a fundamental propofition, *that the mode of letting the lands in farm was, in every refpect, the moft eligible*; and that, *to let the lands for long leafes was a neceffary confequence of letting them.*

They then "publifhed their intention of farming all the lands of the "province of Bengal in leafes of five years, and *invited all perfons to* "*make propofals.*" In fact, the lands in general were put up to a public auction, in which ftrangers were invited to bid againft the proprietors, who were either oufted of the poffeffion and management of their eftates, or allowed to retain it on the terms and footing of farmers. In fome inftances it happened, that the farmers, many of whom were Calcutta Banyans, and who knew nothing of the bufinefs, were obliged to employ the real proprietors as their under farmers or tenants. The fame government however, which put the lands of Bengal up to auction, no where denied that the Zemindars, Talookdars, &c. were the *hereditary proprietors* thereof, and gave teftimonies in favour of their rights, which could not be reconciled to the meafures, that were purfued. The queftion, whether the Prefidency of Fort-William had a right to remove the hereditary owners, and to let their eftates in farm to ftrangers, does not appear to have been debated. To carry the meafure into execution, a Committee of Circuit was appointed. Thefe gentlemen made a hafty progrefs through the provinces of Bengal, and concluded a fettlement of the Revenues for five years, commencing in April 1772, with an accumulating increafe in each of the four laft years. This promifed increafe of Revenue, with which the Company were deluded, and for which no little merit was affumed in Bengal, would have amounted to

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a very confiderable fum, if it had been realized. At the end of the five years, the remiffions and balances on that fettlement amounted to the immoderate fum of two hundred and thirty lacks eighty-three thoufand eight hundred fixty two ficca rupees (2,30,83,862) or 2,677,728l. fterling. An abftract of the Account particulars, figned by Mr. Croftes, Accountant-general to the Revenue department, is annexed to this Introduction. Such was the event of a fcheme, which, at its formation and commencement, held out the boldeft and moft peremptory promife of increafe of reveuue, that had ever been made to the Company. In March 1778, the Court of Directors ordered the Governor-General and Council " forthwith to commence a profecution " in the Supreme Court of Judicature againft the perfons, who com- " pofed the Committee of Circuit, or their reprefentatives."

As early as the beginuing of the year 1775, it began to be difcovered and admitted that the improvement, expected from the Committee's fettlement, had not taken place. Such improvement, it was faid, " had " been chiefly obftructed by a circumftance, *which could not be fore- " feen*, viz. " the farmers having engaged for a higher revenue than " the diftricts could afford." The fettlement failed in the firft year, though the lighteft of the five, and was realized no where. This fact however was not admitted by the Governor-General, in the fenfe and extent, in which it was afferted by General Clavering, Colonel Monfon, and Mr. Francis. In his Minute of the 10th of January, 1775, he fays, " the plan for letting the lands has not mifcarried, and is " ftill, in our opinion, the beft that could be adopted. What deficiencies " have happened in it have proceeded from *eventual caufes*, which " have been fully explained, and which no general plan could prevent."

In April 1775, Mr. Haftings and Mr. Barwell, having then three years experience before them of the fuccefs of the Committee's plan, formed a new one, which they tranfmitted to the Company, and recommended that it fhould be adopted at the expiration of the exifting leafes. This plan being frequently noticed in the Minutes of Sir John Clavering, Colonel Monfon, and Mr. Francis, and otherwife containing material

material evidence of the ſtate of the country and of the mode of aſſeſſing and collecting the public revenue, is publiſhed entire in the preſent collection. In this place, it need only be obſerved, that the plan of 1775 is founded on principles very different from, if not the direct reverſe of, thoſe of 1772. Inſtead of profeſſing to aim at increaſe, it recommends the abolition of certain taxes, to the amount of fifteen lacks of rupees, in order *to eaſe the Ryots, to give life to induſtry, and to lower again the prices of Bengal manufactures.* It propoſes that the revenue of each Zemindary ſhall be *fixed*, at leaſt for the life of the immediate occupant, and *that no attention ſhall be paid to any propoſals for an annual increaſe*; and finally it recommends the Zemindars in general to be reſtored to the poſſeſſion and management of their lands, and that the revenue of every diſtrict ſhould be ſettled with *them*, in preference to any others, who might offer.

The opinion of Sir John Clavering, Colonel Monſon, and Mr. Francis, of the two plans of 1772 and 1775, of the apparent diſagreement between them, and of the effects of the firſt, is ſtated in the annexed Extracts from their Minutes. In January 1776, Mr. Francis, with the concurrence and approbation of his two colleagues, ſent home the Plan of Settlement now publiſhed; and it appears, in ſeveral letters from the Court of Directors, that it had been favourably received by them. In general they adopted the principles, on which it was formed, though they have not given their final ſanction to the whole of the propoſed arrangements.

The ſecond part of this collection comprehends the plan and detail of a meaſure, propoſed by the Governor-General in November, 1776, which gave occaſion to many warm debates at the Board. The profeſt object of it was *to obtain accurate ſtates of the real value of the lands, as the grounds on which a new ſettlement of the Provinces was to be conſtructed.* The means, by which that information was to be obtained, were to depute native officers, under the title of *Aumeens*, and armed with extraordinary powers, into the diſtricts, where they were to make the neceſſary inveſtigations.

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A ſtrict diſcuſſion of the merits of this meaſure led the members of the Council to a more particular inquiry into ſuch of the ancient inſtitutions and cuſtoms of the country, as were connected with the aſſeſſment and collection of the revenues. If the idea of giving a permanent ſyſtem to the management of our territorial acquiſitions be not totally abandoned, the information and materials, which theſe debates and inquiries have produced, may ſtill be applied to beneficial purpoſes. In the government of diſtant nations, committed by a moſt ſingular diſpenſation to our care, we have ſported with the rights, the laws, the property, and the happineſs of millions. But we have not been permitted to be unjuſt to others, without ſacrificing our own eſſential intereſts.

Extract of a Minute of General Clavering, Colonel Monſon, and Mr. Francis, dated Fort-William, February 25th, 1775.

" *The Plan for letting the Lands has not miſcarried, and is ſtill in our opinion the beſt that could be adopted.*"

Mr. Hastings.

WE do not know whoſe opinion Mr. Haſtings means, by the word *our*, to unite with his own. We do not doubt however of proving in due time that it is a miſtaken opinion, by facts, which he cannot deny, and by authorities which, we preſume, he will not diſpute.

To obtain the moſt circumſtantial information of the condition of the provinces, the following queries in writing were put by the Board to the Gentlemen who lately held the ſuperintendance of them.

1. In what ſtate are the provinces as to agriculture, population, commerce, and manufactures?

2. The cauſe of the defalcation in the Revenue, with their ideas, to remedy the evil?

3. The general ſtatement of the balances of the collections of their diviſions to April, 1774; with an obſervation, what part of them may be received, and what meaſures have been uſed to recover thoſe of the preceding year?

4. Whether from their knowledge of the condition of the country, they conceive that the payments will increaſe in the proportion fixed in the Bundabuſt, ſettled by the Committee of Circuit in 1772?

With concern we perceive that the gentlemen, in their ſeveral replies to theſe queries, have not given us the ſmalleſt expectation, that the net receipts into the treaſury will increaſe in the progreſſive proportion of the Bundabuſt.

The motives, which induced the Committee to make this extraordinary ſtatement of the territorial Revenues, are beſt known to themſelves. No cauſe has yet been aſſigned for the defalcation in the Revenue, which did not precede that tranſaction. This ſettlement, by the moſt candid, may be deemed an error in judgement; by others leſs candid, it may be attributed to a different cauſe.

The famine is held out as an evil, that ſtill operates to the diminution of trade, revenue and agriculture. It may have an influence; undoubtedly it has. But this calamity was antecedent to the leaſing of the lands, and ſhould not be admitted as a plea for their falling ſhort of their eſtimated value in 1773.

If the Duannee lands of Bengal, from 1772 to 1773, were worth 176,81,148, Sicca rupees, and only yielded into the Treaſury 115,60,539 rupees; the remainder, excluſive of the expence of the collections, ſhould not be placed to the misfortune of the famine.

This deficiency muſt be found in collateral cauſes, or in a defect in the ſyſtem; a ſyſtem, which tends to alienate the affections of the people, and to deſtroy all confidence in Government.

The Zemindar, or proprietor of the land, is deprived by it of his influence, and of the management of his Zemindary, and becomes a penſioner. The amount of theſe penſions is an accumulated burthen on Government, of more than twelve lacks of rupees per annum.

The Izardars, or farmers, who occupy the place of Zemindars, are in general perſons taken from the dregs of the people; the Banians of Calcutta, or people protected by them; who take the farms at any rate, depending on the influence of their maſters to ſkreen them from the juſt demands of Government, provided their farms ſhould not prove an advantageous bargain.

Theſe people, to make good their engagements, extort the laſt anna from the Ryot, and when they can get no more, and their maſters influence is in the wane, they fly, leaving a depopulated and impoveriſhed country behind. To a ſyſtem, which produces theſe effects, the cauſe of the balance in arrear may be truly imputed.

Large deductions and remiſſions have been made in the Bundabuſt of Dinagepore, Burdwan, and Midnapore, and we are apprehenſive more may ſtill be neceſſary in other diſtricts.

Our utmoſt attention ſhall be given to this branch of the Company's affairs, and no inflated Jumma ſhall be eſtabliſhed, to raiſe expectations, or to gain

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merit in their opinion. Our endeavours ſhall be employed to fill their Treaſury with ſpecie, not their records with ſpeculative repreſentaions of an increaſing Revenue.

Extract of a Minute from General Clavering, Colonel Monſon, and Mr. Francis, dated Fort-William, March 21, 1775.

THE Governor-General has moved, that the ſeparate opinions of the members of the council be taken and ſent to England with the laſt diſpatches of this ſeaſon, concerning the mode which each ſhall judge it moſt expedient to adopt for the new ſettlement of the provinces, after the expiration of the preſent leaſes.

On this point we ſhould be happy in being able to furniſh the Court of Directors with ſuch a clear and determinate opinion, as might aſſiſt them in forming their future reſolution, and as we ourſelves could ſafely rely on.

The Governor-General has very lately declared, *that the plan for letting the lands has not miſcarried; and that it is ſtill, in his opinion, the beſt that could be adopted.* Yet, in his obſervations on Mr. Francis's propoſed inſtructions to the Provincial Councils, dated the 28th of January, 1775, the Governor ſays, *he diſapproves of letting the farms at auction.* He ſays, *he has tried this expedient, and found it unſucceſsful, becauſe the competitors are piqued to out-bid the value of the farms, which too generally fall by this way into the hands of deſperate or knaviſh adventures.*

We have already, in our Minute of the 25th of laſt month, made ſome obſervations upon that plan for letting the lands, which, Mr. Haſtings ſays, *has not miſcarried, and which is ſtill, in his opinion, the beſt that could be adopted.*

What future meaſures ſhould be adopted, upon the expiration of the preſent leaſes, will depend very much upon the condition, in which the lands are left, in point of culture and population, as well as on the market or demand for the produce of the lands, as it may then exiſt. At this moment, we ſhould

be very much embarraſſed, if we were called upon to make a new ſettlement of the lands and were intruſted with power to do it.

The preſent ſyſtem evidently leads to depopulation and loſs of revenue. In the courſe of three years more, we think it much to be apprehended, that the continued operation of this ſyſtem will have reduced the country in general to ſuch a ſtate of ruin and decay, as no future alteration will be ſufficient to retrieve.

J. Clavering.
G. Monson.
P. Francis.

Extract of a Minute of General Clavering, Colonel Monſon, and Mr. Francis, dated, Fort-William April 11, 1775.

SINCE our arrival in this country, and during all our debates with our colleagues, we have not met with a circumſtance, that has filled us with greater aſtoniſhment than the terms and purport of the plan, propoſed by the Governor-General and Mr. Barwell, for the new ſettlement of the provinces, at the expiration of the preſent leaſes. That gentlemen, who have contributed to ſubvert the conſtitution of this country, and the rights of the natives, ſhould wiſh to revert to that Government they have ſo lately overſet, and ſhould ſo far forget themſelves as to recommend the abolition of the very ſyſtem, which they every day ſupport, which the Governor-General has declared, in one of his late Minutes, to be ſtill in his opinion, *the beſt that could be adopted*, and our diſapprobation of which is conſtantly the ſubject of their cenſure, is only to be explained by themſelves. This conduct, in other perſons, might appear inconſiſtent. In them, it is uniform, and conſonant to that inſtability which characteriſes their government.

Extract

Extract of a Minute of General Clavering, Colonel Monſon, and Mr. Francis, dated September 15, 1775.

WE have repeatedly declared our apprehenſion and opinion, that the revenues and internal reſources of theſe provinces were in a ſtate of decline. The accounts, produced by Mr. Haſtings, do not in our opinion, prove the contrary, even ſuppoſing them to be drawn up with the ſtricteſt truth and accuracy. The Government of a great kingdom can not place a permanent dependance on any other reſources but thoſe, which the country poſſeſſes within itſelf. The occaſional ſale of any portion of property, whether belonging to ourſelves or others; the hiring out the troops of the ſtate, for the benefit of a ſubſidy, and the refuſal to pay juſt debts, will undoubtedly bring a temporary ſupply of money into the public Treaſury. But theſe are meaſures, which at once imply conſiderable diſtreſs in the Government that has recourſe to them, and at beſt only afford an immediate relief to it. To judge of the internal ſtate of theſe provinces, whether it be really flouriſhing or not, it is not fair to draw our concluſions from a Treaſury ſupplied from external ſources, and which are not of a nature to be depended on beyond the preſent moment. We compare the net collections of the Duanny revenue with the ſettlement made by the Committee of Circuit, and we find the balances, ariſing in the firſt three years only, to amount to above a crore of rupees In the other diſtricts the balances and remiſſions, we believe, will be found to ſtand in nearly the ſame proportion to the ſettlements. The revenue from the Duanny lands, as ſettled for the year ending in April 1775, was rupees 192,52,538. By an account ſigned by Mr. Croftes, dated the 28th July laſt, the total receipts on account of that year ſtand thus:

Received into the Khalſa, - - - - - - - - - - - -	10590403
Valuation of ſalt, - - - - - - - - - - - - -	512014
Balance of caſh in the provincial Treaſuries, - - -	2263844
	13366261
Difference betwen the ſettlement by the Committee of Circuit and the receipts, - - - - - - - - - - - -	5886277
	19252538

Mr. Haſtings

Mr. Haſtings, in his letter of the 16th of May, ſays that the Court of Directors have received repeated explanations on this ſubject, which he does not doubt, "have ſatisfied them that the late adminiſtration could not wiſh "to deceive them, and that neither their intereſt nor credit were likely to "gain by ſuch a deception." What the wiſhes of the gentlemen, who compoſed the late adminiſtration, might be, we know not; we believe they were very little anxious what opinion might be formed of them, after they left Bengal. In the mean time it may eaſily be ſeen, what intereſt they had in gaining an immediate credit with the Company. They form a ſettlement upon an increaſing Jumma for five years, which they well know can never be realiſed; they ſtrain and exhauſt the country for the firſt year or two; eſtabliſh their own fortunes, and leave it to their ſucceſſors to anſwer for the ſubſequent diſappointment of the Company's expectations, and to extricate the country and the government, if they can, from the difficulties, in which they have involved them.

Our intention, in cloſing the yearly accounts at the expiration of the year, and the monthly Kiſts within five days after they became due, was to oblige every officer concerned in the collections to exert himſelf in the execution of his duty, that the collections might not run in arrear, and that the balances of the preceding year might not be confounded with the collections of the preſent. We do not mean to relinquiſh the balances already out-ſtanding, if it be practicable to recover them; but we are convinced that the only way to avoid heavy balances for the future, is to allow as little remiſſion as poſſible after the Kiſts become due.

Extract of a Minute from General Clavering, Colonel Monſon, and Mr. Francis, dated Fort-William, January 20, 1776.

WITH reſpect to his ſucceſs in the improvement of the Revenue, we preſume the Court of Directors, after having ſeen the plan formed by the Committee of Circuit ſo long and ſo highly magnified by Mr. Haſtings will not expect to be told, as they now are, that, *to form a juſt idea of their*

preſent

present revenues, the actual collections should not be compared with that settlement, but with the actual collections of former years.

If these are to be the rule, by which the Company is to judge of their Revenues, we know not for what purpose a new settlement should be made. It can only serve to mislead their judgement or disappoint their expectation, and probably to engage both them and their servants in expences proportioned to their estimated income, but not to be supported by their actual receipts.

In a formation of a new settlement for the provinces, we should have taken a view of the miserable state of the country, and endeavoured, as nearly as possible, to proportion our demand to the abilities of the people. We profess not to aim at immediate additional receipts, either by straining this territory to the dregs of its resources, or by plundering our neighbours; much less would we have attempted to deceive the Company, by forming a settlement on paper, which we were sure could never be realised. At the very time, when Mr. Hastings formed a settlement, which promised a higher revenue than ever had been received before, he himself describes the country as almost in the last stage of decay. In his letter of the first of September, 1772, to the Secret Committee, he says, *that the lands had suffered unheard-of depopulation by the famine and mortality of* 1769; *that the collections, violently kept up to their former standard, had added to the distress of the country, and threatened a general decay of the revenue, unless immediate remedies were applied to prevent it.* The remedy applied to this distress was to put the lands up to auction, and let them for five years to the highest bidder, upon an increasing rent, to be collected by any succeeding administration, when the projectors of the plan had retired with the reward of their labours to England.

The treaty of Fyzabad will shew, that we *have not disregarded every means of supplying the Company's treasury from external resources.* The permanent advantages, which it secures to the Company, require no illustration. Conforming to the policy we profess, the spirit of this treaty is to acquire revenue without territory, that is, without any direct interference of the Company or influence of their servants in the internal government of the tributary dominion. If the same policy had been pursued in former times, we have no doubt that a considerable portion of the revenues of Bengal, on the footing of a fixed tribute, might have been enjoyed by the Company, for a long period, without distress to the country, and without embarrassment to themselves,

selves, either here or at home. We know of no principle so likely to defeat its own unreasonable purpose, as that of grasping at the whole produce of the lands, or, in the language usually held here, of raising the greatest possible revenue from the country.

J. Clavering.
G. Monson.
P. Francis.

ABSTRACT

ABSTRACT of Remiſſions to the Farmers and Balances in Arrears for the FIVE YEARS SETTLEMENT.

	Remiſſions.		Balances.		Since collected.		Actual Balance.
1179, or Bahar year 1180, or 1772-3.							
Duanny, - -	502952 5 11 0		3159026 1 12 1		512014 8 2 0		
Ceded lands, -	221420 10 18 0		282289 13 9 0		000000 0 0 0		
Suba Bahar - -	570385 1 5 0		251693 14 0 0		000000 0 0 0		
		1294758 14 0		3693009 13 1 1		512014 8 2 0	
1180, or do. 1181, or 1773-4.							
Duanny, - -	771122 5 9 3		2562077 10 3 0		405437 10 19 0		
Ceded lands - -	84961 3 14 0		1039359 2 18 0		10829 0 0 0		
Suba Bahar, - -	719461 15 15 0		157395 4 15 0		25919 10 0 0		
		1581545 8 18 3		3758832 2 0 0		442186 4 19 0	
1181, or do. 1182, or 1774-5.							
Duanny, - -	2333000 13 9 0		2002913 3 12 3		1037557 11 11 1		
Ceded lands, - -	123639 0 15 1		754299 7 15 0		651446 0 8 0		
Subah Bahar, -	110780 1 10 0		138887 15 5 0		73795 9 5 0		
		2567419 15 14 1		2896100 10 12 3		1762799 5 4 1	
1182, or do. 1183, or 1775-6.							
Duanny, - -	2630641 0 14 2		1555831 11 7 0		1076481 12 2 2		
Ceded lands, - -	141672 14 12 2		711063 3 15 0		721599 0 7 0		
Subah Bahar, -	253539 0 15 0		453109 13 5 0		151176 13 5 0		
		3025853 0 12 0		2720004 12 7 1		1955257 9 14 2	
1183, or do. 1184, or 1776-7, (eſtimated, but unadjuſted.)							
Duanny, - -	3050000 0 0 0		3013350 0 0 0		8086575 0 0 2		
Ceded lands, - -	600000 0 0 0		944230 0 0 0		440333 9 7 0		
Subah Bahar, - -	300000 0 0 0		1722624 0 0 0		000000 0 0 0		
		3410000 0 0 0		5680212 0 0 0		1248990 14 7 2	
Rupees, - - - - - - - - - - -		11879576 10 19 0		18748159 6 1 1		5821248 10 7 1	12926910 11 14 0

N. B. The collections for Subah Bahar do not cloſe till September next, therefore the better part of rupees, 1722624, muſt be expected.—More may be alſo expected for the Duanny and Ceded lands of the balances of laſt year.

Fort-William, July 12, 1777.
(Errors excepted.)

(Signed)

C. CROFTS, Accountant-General to Revenue Department.

Fort-William, April 22, 1775.

THE

Governor-General and Mr. Barwell

PROPOSE THE

FOLLOWING PLAN

FOR A

Future Settlement of the REVENUES.

FROM the Company's acquiſition of the Duanny, it has been cuſtomary to make an annual ſettlement of the Revenue of the ſeveral Diſtricts of Bengal. The principal Zemindars, and all the chief people of the Country, aſſembled at the City at the holding of the Poonah, in the months of April and May. A ſettlement was then concluded, in ſome places with the Zemindars themſelves, in others, with perſons who were appointed to the charge of the Collections, under the name of Aumils. The Aumils having each executed an agreement to pay a certain ſum of money into the Treaſury of Moorſhedabad, according to the ſtated periods ſpecified in the Kiſbundee, were ſent into the Country to form the Mofuſil ſettlement, and carry on the Collections as they judged moſt expedient for realizing the Revenue for which they had engaged.

On the appointment of the Company's covenanted ſervants as Collectors, a meaſure which took place in 1770, and on repeated complaints of the oppreſſions which had been committed by the Aumils, the engagements with them were in general diſcontinued, and it was left to the Collectors to make a ſettlement for the moſt part for one year, in their ſeveral Diſtricts on the beſt terms they could obtain.

In 1771 another one year's ſettlement was made, partly by the Collectors, and partly by Members deputed from the Council of Moorſhedabad. When the management of the Revenues was the ſubject of the deliberations of the Board, in 1772, it was unanimouſly agreed, that the ſyſtem of an annual ſettlement was not calculated for the proſperity of the Country, and the yearly attendance of the Zemindars at the City was deemed an unneceſſary expence, which ultimately fell on the Company.

A man of little or no property being appointed an Aumil, executed an engagement to pay ten or fifteen lacks of Rupees, was inveſted with full authority for collecting, and had no intereſt in the welfare of the Diſtrict, any longer than for the ſingle year of his appointment. The ſettlements, which were made with the Zemindars themſelves, were in like manner for one year only. If the lands went to decay, the next year's Revenue was leſſened; and if they were improved, it was proportionably augmented.

Arguments are not neceſſary to prove, that ſuch a ſyſtem would naturally produce oppreſſion, and be a check to the cultivation of the moſt valuable articles of huſbandry; it was reſolved to let out the Country on leaſes of five years, that the Farmers might be induced by motives of ſelf-intereſt to attend

tend to its improvement; they were granted to fuch refponfible perfons as offered the moft advantageous terms; a preference being referved to the Zemindars, in cafe their propofals were equal to others. Under this fyftem of farming, the Burdwan province had been greatly improved, and its value afcertained, fince its ceffion to the Company. It was hoped, that the fame good effects would be produced in the reft of Bengal.

The afcertaining of the value of the feveral Diftricts has been fufficiently accomplifhed, but we will not fay the defired improvement has in general taken place. It has been chiefly obftructed by a circumftance which could not be forefeen, we mean the Farmers having engaged for a higher Revenue than the Diftricts could afford.

The following is the plan which we recommend to be adopted at the expiration of the prefent leafes:

I.

That all new Taxes, which have been impofed upon the Ryots in any part of the Country, fince the commencement of the Bengal year 1172, (or 1764-5) being the year in which the Company obtained the Duanny, be entirely abolifhed.

I. Whenever any occafion has arifen, or any pretence been found, to levy a new tax upon the Ryots, it has been the cuftom of the Zemindars and Aumils to continue to collect it, whether the occafion has remained or not.

By this means, their rents have been conftantly encreafing; this has been an immediate diftrefs to the Ryots, and muft have ultimately affected the manufacturers, and all other ranks of

people, by raiſing the prices of the ſeveral articles produced by the labour of the Ryots.

The abolition we conceive would be an immediate eaſe to the Ryots, would give life to induſtry, and would tend to lower again the prices of Bengal manufactures. A few of the lateſt impoſitions were aboliſhed by the Committee of Circuit, when they formed the five-year ſettlement, but the then circumſtances of the Company did not admit of their taking any meaſures which would have been attended with an immediate diminution of a more conſiderable part of the Revenue.

The amount of the Taxes impoſed ſince the acquiſition of the Duanny will hardly be leſs than fifteen lacks of Rupees; we do not imagine any part of Bengal has been exempted from them, except, perhaps the diſtrict of Burdwan, and the twenty-four Purgunnahs: This accumulation of taxes was practiſed to a ſtill greater degree in the ten or fifteen years preceeding the Company's acquiring the Duanny than it has ſince, but it would be difficult to aſcertain them exactly at ſuch a diſtance of time, and their abolition would occaſion a greater immediate loſs than could be afforded.

Subſidiary regulations will be neceſſary to ſecure the Ryots in the enjoyment of the relief propoſed for them. Theſe would be eaſily formed, if the plan itſelf was approved; it is unneceſſary to enter into a detail of them at this time.

II.

That the twenty-four Pergunnahs be ſold as Zemindaries by public auction, in lots not exceeding a jumma or rent-roll of 20,000 *or* 30,000 *Rupees a year.*

II. The

II. The ſale would raiſe a large ſum of money, and there is no doubt that the lands would be greatly improved in the hands of Zemindars on the permanent footing which we have recommended. It would then be their intereſt to attend to the cultivation of the moſt valuable articles of huſbandry, which require time to bring them to perfection, and ſubmit to preſent expences for the ſake of future profit. We would recommend too, that Europeans be allowed to be purchaſers, provided they can be made amendable to the Revenue-Courts, and ſubject to the ſame regulations as the natives, with reſpect to the payment of their rents and the treatment of their Ryots; being of a more enterpriſing ſpirit than the natives, they would be more likely to introduce new manufactures, and even to import an acceſſion of inhabitants from foreign countries; and they would in time become an addition of ſtrength to the Britiſh Empire in India.

In the regulations laid down for the ſettlement, in 1772, we concurred in a contrary proproſition, becauſe at that time the Mayor's-court and the Courts of Seſſions, to which alone Europeans were amenable, had no juriſdiction beyond the limits of Calcutta and the factories of trade, although they had a ſure appeal to the Mayor's-court from any acts of Government paſſed againſt them; this defect in the authority of Government has been effectually removed by the inſtitution of the Supreme Court of Judicature.

III.

That the Revenue to be paid by the purchaſers be ſettled at the medium of what was actually collected in the three preceding years, with an allowance of fifteen per cent. deducted for the charges of collection and their profits.

III. We

III. We reckon the charges of collection at five per cent. and ten per cent. their juſt profit as Zemindars. If any taxes have been impoſed ſince the commencement of 1772, theſe muſt be deducted before the future Revenue is ſettled. Aumeens ſent into the Purgunnahs, immediately on the expiration of the preſent leaſes, would probably aſcertain the collections without difficulty, as there would be no one intereſted to prevent it.

IV.

That the Revenue do remain fixed at this rate during the life of the purchaſer. That the Government be at liberty to ſell the Zemindary if the Zemindar be deficient in his payments.

IV. An annual encreaſe would put the Zemindars to difficulties, which would eventually produce oppreſſion and prevent improvement, and deductions would become neceſſary, as at preſent, in unfavourable ſeaſons. If the Revenues be fixed, the profits of one year will compenſate the loſſes of another; and ſhould the Zemindar, through his own miſconduct be at any time deficient in his payment, a purchaſer would never be wanting to take the Zemindary on terms which would ſecure to Government its juſt Revenue.

V.

That, on the death of any purchaſer, the Zemindary ſhall devolve to his heirs. That it ſhall then be at the option of the Government to continue it fixed to him at the ſame rate as was paid by the purchaſer, or to make a new Huſtabood of it, and ſettle the rent on the medium of the actual collections of the three preceeding years, in the manner propoſea in the third article, with this proviſo however, that

that whatever may be the reſult of the Huſtabood, no greater encreaſe ſhall be levied than ten per cent. on the prceeding leaſe, nor the ſettlement be reduced to leſs than the preceeding leaſe. That the expence of the Huſtabood be defrayed, half by the government, and half by the Zemindar. If the new Zemindar agrees to an encreaſe of ten per cent. a Huſtabood will then be unneceſſary; this however ſhould not be demanded, unleſs the preceeding Zemindar had poſſeſſed the eſtate at leaſt ten years.

V. The encreaſe propoſed is very moderate, but we do not think it could be rendered greater conſiſtently with the value, which we would wiſh to be ſet upon landed property; for upon this we deem the whole ſucceſs of our plan to depend.

It cannot we think be reckoned an injuſtice, that the ſucceſſor ſhould at any rate pay the ſame Revenues as his predeceſſor. If the Zemindary is not worth holding on theſe terms, he will be at liberty to ſell or relinquiſh it. It is a neceſſary regulation leſt the ſucceſſor ſhould inſiſt upon a Huſtabood and, by influence and bribery, get the value of it reported much lower than the truth, and ſo defraud the Government. Was every Zemindar required to deliver annually an exact amount of his actual collections under pain of forfeiting his Zemindary, it might prevent the neceſſity of ever having recourſe to a Huſtabood; but we apprehend ſuch a clauſe would occaſion an alarm, and diſcourage people from purchaſing.

We propoſe the expence of the Huſtabood to be paid, half by the Government, and half by the Zemindar, that both may be induced to an amicable adjuſtment. If the preceding Zemindar had poſſeſſed the eſtate but a ſhort time, the Government ought to confirm it to his ſucceſſor, without any encreaſe. If he had

had poſſeſſed it a great number of years, and no particular circumſtance had happened to prevent, it would be reaſonable that the encreaſe of ten per cent. ſhould be demanded.

This encreaſe of ten per cent. ſhould be demanded in each ſucceſſion if the ſtate of improvement will admit of it; this, in caſe of diſpute, could be aſcertained by the Huſtabood.

It is unneceſſary at preſent to enter upon a diſcuſſion of the ſubſidiary regulations, which would be requiſite for the tranſfer of a Zemindary by ſale, or otherwiſe.

VI.

That ſhould the new Zemindar refuſe to hold the Zemindary at the ſame rate as was paid by his predeceſſor, he ſhall either ſell it to ſome other perſons who will be anſwerable for the Revenue, or elſe it ſhall be forfeited as an eſcheat to Government.

VI. The reaſons for this regulation are explained in the preceding article.

VII.

That ſhould the new Zemindar refuſe to hold it on terms of a Huſtabood, as propoſed in the fifth article, he ſhall receive an allowance of ten per cent. on the preceeding ſettlement, and the government ſhall be at liberty to farm it out on the beſt terms procurable.

VII. It might ſometimes happen that an Aumeen, employed in making the Huſtabood, would report the collections of the three preceding years to be higher than they actually were; and that in conſequence an encreaſe might be demanded when the ſtate of the Zemindary would not admit of it.

This

This regulation is meant to ſecure the Zemindar from ſuffering by ſuch a circumſtance, and to render him at any rate certain of a profit of ten per cent. but it would ſeldom be good policy in the Government thus to free the Zemindar from his reſponſibility in the Revenue, and take the management out of his hands.

VIII.

That ſhould the new Zemindar be a minor, and guardians have not been appointed by the father, the Government ſhall take the Zemindary under its own charge, till he attains the age of eighteen years, and be at liberty to farm it out on the beſt terms procurable, ſetting a part for him an allowance of ten per cent.

VIII. We propoſe this article, that the Zemindar may not be liable to loſe his inheritance by the miſconduct of his ſervants, before he is himſelf of an age to attend to the management of it.

IX.

That, as ſoon as he attains the age of eighteen years, the farm ſhall be offered to him on the terms propoſed in the fifth article ; and if he refuſe to hold it on any of thoſe terms, the Government ſhall be at liberty to farm it out as in the ſeventh article.

IX. We leave him the liberty of declining to farm it even on the terms on which it was held by his predeceſſor, becauſe it may have been injured during his Minority and ſo may have fallen to decay, without either his or his predeceſſor's fault. He may ſtill bid for it according to what he deems its value, and be allowed a preference to others, as propoſed in the tenth article.

X.

That all the other districts of Bengal be farmed out on leases for life, or for two joint lives, to such responsible people as shall offer the most advantageous terms, allowing a preference to the Zemindars, provided they have attained the age of eighteen years, if their offers are equal or nearly equal to those of others; or if they are equal to what the Council shall judge to be the real value of the lands.

X. Whenever the landed property shall be put upon such a footing, as to render it desirable and to secure purchasers in case of balances, we would wish that the Revenue of every district should be settled with the Zemindar, and for this reason we propose he should have a preference, if his terms are equal to what the Council judge to be the real value of the lands, even though other persons should be willing to give considerably more. This power will be very likely to subject the conduct of the Council to misrepresentations; but, unless it is allowed to and exercised by them, it will be impossible to prevent the mischief of districts being over-rated, as at the five-years settlement, by people offering more for them than can be offered consistently with justice to the Ryots.

It might be resolved that no proposal should be received from any persons but the Zemindars themselves, and that their terms should be fixed by the result of the Hustabood, as in the third article. A kind of Hustabood will indeed be necessary at any rate, according to our plan, in order to ascertain the taxes which have been imposed upon the Ryots since the commencement of 1771; but to trust to it for fixing this settlement would be attended with great risk of injuring the Government, by the influence of

Zemindars.

Zemindars preventing the delivery of juſt accounts, and by the temptation to which the Aumeen would be expoſed of corruption.

Leaſes to farmers on fixed terms for life would intereſt them in the improvement of the country equally with the Zemindars, and in one reſpect would be more effectual. We mean by being granted to ſubſtantial men, who have money of their own to lay out in improvements. The principal argument in favour of the Zemindars is, the ſecurity ariſing from the power of ſelling their lands, when landed property is put on ſuch a footing as to become deſirable.

XI.

That it be expreſſly ſtipulated, that no attention ſhall be paid to any propoſals for an annual increaſe; it being meant that the ſame Revenue ſhall be paid for the firſt year as for the ſubſequent years; that no encreaſe be levied or deduction allowed on any account or pretence whatever.

XI. If the attention of Government be drawn aſide by allurements held out of future encreaſes, the Revenue will be overrated. Many perſons may be found, who will not ſcruple to promiſe more than they are able to perform, if, by that means, they can obtain their preſent view. Vide obſervations on the fourth article.

XII.

That it be obſerved, as an invariable rule, that, if any Zemindar fails in his engagements, his Zemindary or ſuch part of it as may be neceſſary to pay the deficiency ſhall be publicly ſold. The purchaſer to hold it either on the terms of a Huſtabood, as propoſed in the third article; or according to the preceding ſettlement, as may be ſpecified in the advertiſement.

XII. Without this article we ſhould not think a ſettlement with the Zemindars adviſable, eſpecially with the Great Zemindars. They are for the moſt part ignorant of or inattentive to buſineſs, and truſt to their ſervants, who defraud or impoſe upon them. Beſides, it has been ſo long the cuſtom of Bengal, *to raiſe the rents to the full value of their lands*, that very few of them have any deſire for their improvement; and we do not ſuppoſe that an alteration in the ſyſtem of landed property will make any immediate change in ſentiments, which they have imbibed from their infancy. The fear of the ſale of their lands is the only probable inſtrument of keeping them to their engagements; and the actual ſale of them is the only means of reimburſing the Government if they fail.

With reſpect to the terms, on which the Revenue of the alienated lands ſhould be fixed for the purchaſer in caſe of their ſale, the following ſhould be the rules obſerved:

If the land to be ſold be a Purgannah, ſeparated from a large Zemindary, it ſhould be aſcertained by the Huſtabood, as propoſed in the third article.

If it be an entire ſmall Zemindary, it ſhould be fixed according to the preceding ſettlement, provided the Council have reaſon to believe it was rated at nearly its juſt value.

XIII.

That the ſeveral regulations propoſed in the fourth, fifth, ſixth, ſeventh, eighth, and ninth articles, relative to purchaſers in the Calcutta Purgunnahs, ſhall equally extend to the purchaſers in other diſtricts and to the preſent Zemindars.

XIII. Requires no explanation.

XIV. *That*

XIV.

That whenever the Zemindar does not farm his own Zemindary, his allowance be fixed at ten per cent. on the amount of the Revenue ſettled by the Government.

XIV. We underſtand this was the rule in the ancient conſtitution of the empire; it now prevails univerſally in the province of Bahar, under the title of Male-Kana, or the right of the proprietor.

XV.

That each Zemindar or the farmer, where the farmer has poſſeſſion, be authoriſed to exerciſe a Fouzedarry juriſdiction, and be made anſwerable for murders and robberies committed in his diſtrict, agreeable to the old conſtitution of the empire.

XV. The Fouzedarry juriſdiction, according to the conſtitution of the empire, is inherent in the Zemindar, but it will be dangerous to entruſt the exerciſe of it to any other than the perſon who has the charge of the collections, nor would it prove effectual in any other hands. Continual jealouſies and contentions would be excited between the farmer and the Fouzedar. The farmer would ſuffer by the oppreſſions of his Ryots, if the latter has a ſuperior influence; or he would make uſe of ſuch a plea to obtain a remiſſion of his rents; and the Fouzedar would be unable to act, if the farmers influence prevailed, as the Ryots would always fly to him for protection. Some regulation of this kind is neceſſary for the peace of the country, but it would require much care to put it upon ſuch a footing as neither to be oppreſſive to the farmer

mer or the Ryots. The old conftitution of the Mogul empire fhould in this inftance be the bafis of the rules to be ordained.

XVI.

That for the falt contracts, a preference be allowed to the land-farmer, and that in future it may be regulated, that the Molungees, or Salt-boilers, fhall not be obliged to work whether they choofe it or not; but only that, if they do work, it fhall be for the contractor, and that their falt fhall be delivered to him; the prices to be fettled by mutual agreement.

XVI. We propofe that the Zemindar, or land-farmer, fhould alfo be the contractor, becaufe he would be able to execute that bufinefs with greater advantage than another. An order reftricting the Molungees to the fervice of the contractor cannot be oppreffive, if they are at the fame time allowed to quit that bufinefs altogether, in cafe they cannot fettle with the contractor to their own fatisfaction for the price and condition of their labour. Such a permiffion would put them on a happier footing than they have ever yet enjoyed.

That Government fhould continue to draw a Revenue from the article of falt appears highly proper and equitable; we know not any more equal or eligible mode of taxation. Suppofe the inhabitants are one with another to expend a feer of falt per month, (which is a large allowance) and fuppofe the Government to draw from it a Revenue of one Rupee per maund, which would amount to twenty Lacks; the charge to each perfon would be little more than a fourth part of a Rupee in a year; fo mere a trifle, that it could fcarcely be felt: we fuppofe the utmoft. The real increafe of price

fince

ſince the year 1772, when the Government took the ſalt manufacture into their own hands, has not been half a Rupee per maund.

XVII.

That theſe regulations, or ſuch part of them, as ſhall be approved, and any others which the honourable Court of Directors ſhall think fit to add to them, be paſſed into fixed law by their expreſs command. That it ſhall not be in the power of the Governor and Council to change or deviate from them on any occaſion or for any pretence whatever; and that copies thereof in the Engliſh, the Perſian, and Bengal languages, be affixed to all the Cutcheries of the provinces, with the ſame authority declared for their eſtabliſhment and duration.

XVII. The *continual variations* on the mode of collecting the Revenue, and the *continual uſurpation* on the rights of the people, which have been produced by the remiſſneſs or the rapacity of the Mogul Government, and in the Engliſh by the deſire of acquiring *a reputation* from a ſudden increaſe of the collection without ſufficient attention to remote conſequences, have fixed in the minds of the Ryots ſo rooted a diſtruſt of the ordinances of Government, that no aſſurances, however ſtrong, will perſuade them that laws, which have no apparent object but the eaſe of the people and the ſecurity of property, can be of long duration, unleſs confirmed by a ſtronger pledge than the reſolution of a fluctuating adminiſtration. Even with the honourable Court of Directors, time will be required *to reconcile their belief to ſo extraordinary a revolution in the principles of this Government.*

At the ſame time that the honourable Court of Directors ſend us their inſtructions concerning the future ſettlement of the Revenue, we wiſh to be furniſhed with their ſentiments on the rule of ſucceſſion to Zemindars. Both by the Muſſulmen and the Gentoo laws, inheritance ſhould be divided amongſt the ſons in equal proportions; yet it has been eſtabliſhed by cuſtom, that the large Zemindaries ſhall not be divided, but be poſſeſſed entire by the eldeſt ſon, who is to ſupport his younger brothers: on the contrary, it is uſual for the ſmall Zemindaries to be divided amongſt all the ſons, but in many parts of the country the cuſtom prevails, that the eldeſt ſhould have ſomething more than the others.

The reverſe of theſe cuſtoms we think would be for the intereſt of the Government: we mean that the large Zemindaries ſhould be divided, and the ſmall ones ſhould be preſerved entire.

The buſineſs of the Revenues we think would be beſt conducted with the Zemindars, whoſe eſtates yield them from 10,000 to two lacks of Rupees a year. They vary at preſent from 3 or 400 Rupees to forty Lacks.

The proprietors of the very extenſive Zemindaries are generally oppreſſive and extravagant, and poſſeſs influence which they employ in oppoſition to Government; and in caſe of war, they might even become formidable, as was the caſe in former times. At the leaſt they find the management of their eſtates a more laborious taſk than they are able or willing to undertake, and leave it too much to their ſervants. And on the other hand, the collection of the Revenues from very ſmall Zemindaries is attended with trouble and expence. With reſpect to the mode of managing the collection of the Re-

venue, and the adminiſtration of juſtice, none occur to us ſo good as the ſyſtem which, is already eſtabliſhed, of provincial councils, as explained in the Revenue Conſultation of the 23d of November, 1773.

We are under ſome apprehenſion however, leſt the Members of theſe ſhould divide into parties, and ſo the currency of buſineſs be impaired, and diſputes engroſs the time, which ought to be employed in a minute attention to the detail of their duty, and to diſpatch which is the life of collection. It is the natural conſequence of diſſenſions in the ſuperior council; and our conſtant care will be required to prevent it.

(Signed)

Warren Haſtings.
Richard Barwell.

To the Honourable Court of Directors, for Affairs of the Honourable United East-India Company.

Calcutta, 22d *January*, 1776.

GENTLEMEN,

AT the time, when the Governor-General called upon the Members of your Council to furnish you with their several opinions of the most adviseable plan to be pursued in forming a new settlement for these provinces, I did not think myself sufficiently qualified by local observation and experience, to undertake so difficult a task. A hasty opinion on a subject of such intricacy, importance, and extent, might have misled your jugdement, or more probably have disgraced my own. Yet, even the first view of the actual state of this Country and Government gave me an early, and, as I believe, a just impression of the general principles, on which a future settlement ought to be founded. I confess they differ widely from those, which appear to have been adopted here. But since no argument, in defence of the present system, can be drawn from its success, the hopes, which may reasonably be formed for the establishment of a new one, are at least not contradicted by experience. I must also admit, if such an objection should be started, that the plan, which I have now the honour to submit to your consideration, makes the recovery and welfare of the country its first and principal object. This I consider as the medium, through which alone the East-India Company

can derive a fixed and permanent advantage from their territorial acquiſitions. They, who profeſs to make every other conſideration yield to that of immediate profit to the Company, either do not in my opinion underſtand the true and laſting intereſts of the Company, or they mean only to captivate your preſent favour. I preſume to addreſs you in a language very different from theirs. You have ſeen and felt the conſequence of thoſe meaſures, which profeſſedly had no view but to obtain an inſtant unlimited tribute of every kind from this country. A more moderate ſyſtem will not promiſe you ſuch immenſe ideal returns in future, but it will probably ſecure to you a fixed unalterable fund for the proviſion of as great an inveſtment as you have uſually received from Bengal, and on which you may reckon for ever.

I have the Honour to be, &c.

P. Francis.

P L A N

FOR A

S E T T L E M E N T

OF THE

R E V E N U E S

OF

BENGAL, BAHA, and ORIXA.

"C'eſt la marche de l'eſprit humain de ne rentrer dans le bon chemin, que lors qu'il
" s'eſt epuisè dans les fauſſes routes."

RAYNAL.

PLAN

FOR A

SETTLEMENT

OF THE

REVENUES, &c.

Fort-William, January 22d, 1776.

I.

THE Company, I believe, had conceived an early, but erroneous, opinion that, by the conſtitution of the Mogul empire, the governing power was proprietor of the ſoil; conſequently that, in the management of their territorial acquiſitions, they ought not to content themſelves with a fixed tribute as government, ſince they had a right to ingroſs the intire produce as landlord. On this principle, which, if true, would not in prudence have warranted the practice deduced from it, it has never yet been thought neceſſary to limit the annual demand on the Country to any fixed ſum once for all. The general tendency of the Company's inſtructions, and of courſe the profeſt object of every ſettlement here, ſince our acquiſition of the Duanny, has been to raiſe the greateſt poſſible

ſible Revenue from the country. The leading Members of each different adminiſtration, in conformity to the views and expectations of their ſuperiors, ſeem to have reſted their chief merit with the Company on their ſucceſs in the purſuit of this object ; but to have limited their views to the probable period of their reſpective continuance in office. A temporary ſyſtem provides for immediate exigencies only. It was not conſidered, nor was it a conſideration likely to be regarded by a fluctuating Government, that ſwelling the rent-roll, if not directed by a perfect knowledge of the reſources and due attention to the circumſtances of the country, muſt be followed by a general ſtrain in the collections; that ſuch ſtrain muſt be attended by a future diminution of Revenue was too obvious not to be foreſeen ; but the effect ſucceeded the cauſe much ſooner than was expected. Every Government endeavoured to make good its promiſe to the Company ; but, having engaged for more than they could perform, they diſtreſſed and racked the people, without accompliſhing their purpoſe. The truth is, that a nominal increaſe in the Jumma has uſually, if not conſtantly, been attended by a real decreaſe in the collections. By exacting from the land-holder a greater return than it is poſſible for him to pay, he is furniſhed with pretences for paying leſs than he ought ; or, ſuppoſing the nominal Revenue to be realized for a few years, yet, if it exceeds that proportion of the produce, which government ſhould demand from the land, the exceſs can only be made good by invading the ſources of future Revenue. I am convinced it will be found that, for ſome years paſt, the Government of this country has been living upon its capital ; that is, they have annually taken a portion of the

exiſting

exiſting wealth, which ought to have been reſerved for future production.

2. Whether it be owing to exceſſive impoſitions, or to an unequal diſtribution, or to an injudicious mode of collection, or to the united operation of theſe cauſes, it is notorious that the country is impoveriſhed, and in a great degree depopulated. Yet, with every auxiliary expedient that could be deviſed, or with every exertion of rigour that could be inforced by government, there is not a ſingle year, in which the actual collections have not fallen conſiderably ſhort of the ſettlement. In thoſe diſtricts, where they have been tolerably kept up, we may obſerve a conſtant oſtentation of extraordinary merit on the part of the collectors, to which they could have no pretence, if the ſervice they are employed in were not really attended with extraordinary difficulties. In every other country, the collection of a land-tax is one of the ſimpleſt and eaſieſt operations of government.

3. From the conſtant failure in the eſtimated produce of the lands, it is apparent, that there muſt be ſome groſs fallacy in the ſyſtem hitherto purſued, ſince it is not even calculated to anſwer a temporary purpoſe. The permanent welfare of the people; the moderate but laſting advantages, which the governing power might continue to derive from that ſource, and the future ſecurity of the acquiſition itſelf, though often inculcated by the Court of Directors, do not ſeem, at leaſt for ſome years paſt, to have been the direct object of the policy of this government: Nor was it poſſible they ſhould be ſo, when inſtant profit, without regard to immediate or diſtant conſequences, was the general principle of action. If any concluſion may be drawn from facts to principles, the Com-

pany's ſervants muſt be ſuppoſed to have conſidered Bengal as an eſtate, to which the Company had no good title, which they had no hopes of poſſeſſing long, and which it was their intereſt to exhauſt and make the moſt of, while they had it in their power. I ſpeak of public meaſures only. On what other principles can we underſtand the Committee of Circuit to have proceeded? From the year 1768, to 1771, the letters from Bengal were filled with the moſt urgent and alarming repreſentations of the decay of trade and circulation, the depopulation produced by the famine, and the general decline of the country; yet, in the year 1772, the Committee made a ſettlement for the Duanny lands, which promiſed a higher Revenue than they had ever paid in any period of Government. The balances have increaſed in a much higher proportion than the promiſed improvement. Perſonal cenſure is not my object. I mean to expoſe falſe principles, both of policy and œconomy, in order to diſcover and eſtabliſh true ones.

4. The period, at which a new ſettlement muſt be made, is approaching. Seeing, as I do, the general decline of the country in its population, trade, manufactures, and cultivation, I cannot content myſelf with propoſing a temporary plan for the ſervice of a year or two, or barely accommodated to the duration of the preſent adminiſtration. It is *our* duty, perhaps more than that of any of our predeceſſors, to look forward to a remoter period; to eſtabliſh ſome general and permanent ſyſtem of policy for the internal government of the country; and not to aim at purchaſing immediate advantages, inconſiſtent with the permanency of our dominion, or at the hazard of rendering it hereafter a uſeleſs or burthenſome acquiſition

to

to the mother-country. Such a ſyſtem will equally provide for the immediate relief and future proſperity of the natives. They have a claim to our care and protection, which true ſelf-wiſdom will not reject.

5. It does not appear to me that the firſt queſtion, reſpecting this great acquired dominion, which ought to have preceeded all others, has yet been determined, *viz.* "On what "political principle it may be held by Great-Britain, (whether "through the medium of the India Company or otherwiſe) "with the greateſt poſſible advantage, and beſt ſecurity of "continuance." Right, fact, and form, are ſo manifeſtly at variance, and are ſtill ſo ſtrangely confounded in almoſt every operation of government, that it is now a doubt whether the Subadar, in whoſe name ſome branches of the executive power are ſtill adminiſtered, repreſents the ſovereign of the provinces, or even whether any ſovereign power has an exiſtence in the country. The Company's right, as Duan, to collect the Revenues and to inſiſt on the payment of duties, (from which they tell us they cannot recede,) is founded on a grant from the Emperor. They coin money in his name, while they make war and peace in their own. At the ſame time, we have a Supreme Court of Judicature reſident at Calcutta, whoſe writs run through every part of the three provinces in his Majeſty's name, indiſcriminately addreſſed to Britiſh ſubjects, who are bound by their allegiance, or to the natives, over whom no right of ſovereignty, on the part of the King of Great-Britain, has yet been claimed or declared.

6. While theſe contradictions are permitted to ſubſiſt, the actual government of the provinces muſt continue to be an

arbitrary ſucceſſion of acts of power without right, flowing from different ſources and excluding every idea of unity, regularity, or ſyſtem. It would be abſurd to propoſe a plan for the internal ſettlement of the country, without taking it for granted in the firſt inſtance, that ere long it will be determined, whether the natives of Bengal are to acknowledge one ſovereign, and be ſubject to one government; or whether they are to be left in their preſent ſtate, divided between their native prince, claiming the rights of Subadar; whoſe government the Company tell us, "they are engaged by ſolemn ſti-" pulation to ſupport;"—the Emperor, whoſe rights, as Lord Paramount, inherent in the conſtitution of the empire, have been for a number of years acknowledged by the Company;—the Preſidency of Fort-William, who hold the ſword by agreement with the Nabob, as they do the purſe by grant from the Emperor;—and laſtly, a Court of Judicature, exerciſing an unlimited juriſdiction through the provinces, in the name of the King of Great-Britain. The deciſion of this great queſtion muſt originate at home. I do not preſume to offer an opinion on a ſubject ſo much above me.

7. For the purpoſe of forming an internal ſettlement, it is ſufficient to ſuppoſe, that the undivided ſovereignty ſhall be aſſumed and declared by his Majeſty, whether directly and to all intents, or with a reſerve of the actual government to the Company; and that, at all events, Bengal is to be held as a Province of Great-Britain. This I conſider as a fundamental principle, without which no meaſures taken here can be regular, ſyſtematical, or ſecure. The ſovereignty once declared, the ſubſequent queſtion, *viz.* "in what manner it may be "moſt expedient, to exerciſe it for the permanent benefit of "the

" the governing power," will be relieved of a great part of the difficulty, which now attends it. The determination of it, requiring local knowledge and obſervation, ſhould therefore originate on this ſide. In offering my opinion on this ſecond queſtion, I am acting ſtrictly in my ſtation, though perhaps with a degree of judgmment and ability very unequal to the occaſion.

8. If this great territorial dominion had been but newly acquired, or if it were ſtill open to the governing power to adopt a new ſyſtem of meaſures, without reference to meaſures already taken, my opinion would be comprized in a very narrow compaſs. Conforming to the ſimplicity of eaſtern manners, and to the ſummary and ſimple principles of Aſiatic policy, I ſhould not heſitate to affirm, that the internal adminiſtration ſhould be committed to one or more conſiderable Moormen; that Moormen chiefly ſhould be employed in the offices of government; that the cultivation of the ſoil ſhould be left with the Gentoos, whoſe property it is, and the revenue fixed for ever; that the Zemindars, or principal landholders, ſhould be anſwerable for the internal peace and good order of their reſpective diſtricts; that the weight of the fixed rents ſhould be heavieſt towards the center, and lighten gradually as they approached the extremities of the provinces; that the Eaſt India-Company, in their mercantile capacity, ſhould go to market for their inveſtment, with no other influence or advantage than that, which the ſuperior weight of their purſe would naturally give them; that the governing power ſhould ſtand paramount, and hold the ſword over the reſt, watching the adminiſtration of every ſubordinate department, contented with a groſs but moderate tribute, pro-

portioned

portioned to their neceſſary expence, and guarding the country from being ruined in detail by Europeans. On theſe terms, the natives ſhould be left undiſturbed in the full enjoyment of their own laws, cuſtoms, prejudices, and religion. On theſe terms, they would as readily ſubmit to our dominion as to any other, nor could it ever be loſt, but by foreign conqueſt.

9. * The moderation of the tribute impoſed by all the Mahomedan conquerors, and the ſimplicity of their method of collecting it, accounts for the ſurprizing facility, with which they retained poſſeſſion of their conqueſts. The form of their government was deſpotic; but, in fact, it was not oppreſſive to the maſs of the conquered people. In general, they introduced no change, but in the army and in the name of the ſovereign. With reſpect to the collection of the revenues, the ſyſtem of the preſent government is, upon principle, directly the reverſe of what it ought to be, and, I believe, ſuch as never was adopted by any other government. Inſtead of leaving the management to the natural proprietors of the lands, and demanding from *them* a fixed portion of the produce, we take the management upon ourſelves, and pay *them*

a tribute

* Ce furent ces tributs exceſſifs, qui donnérent lieu à cette étrange facilité que trouverent les Mahométans dans leurs conquêtes. Les peuples, au lieu de cette ſuite continuelle de vexations que l'avarice des empereurs avoit imaginées, ſe virent ſoumis à un tribut ſimple, payé aiſément, reçu de même; plus heureux d'obéir à une nation barbare qu'à un gouvernement corrompu, dans lequel ils ſouffroient tous les inconvéniens d'une liberté qu'ils n'avoient plus, avec toutes les horreurs d'une ſervitude preſente." *Monteſquieu*, xiii. 16.

The truth and wiſdom of this obſervation cannot be more ſtrongly exemplified than in the actual dominion of Great Britain over Bengal.

a tribute. Government ſtands in the place of the Zemindar.

10. Before the provinces are reduced too low to bear the operation of any vigorous meaſure, it will deſerve to be conſidered, whether a great acquired dominion can be retained on any other principle, than that, which I have ſtated, particularly if ſituated at an immenſe diſtance from the ſeat of empire; and although it may be doubted whether, in the preſent circumſtances of the country, the government of it can be completely eſtabliſhed, even by the power of Parliament, on this ſimple principle, it cannot be uſeleſs to keep the model in view, and endeavour to approach to it as near as we are able, in forming a new ſettlement for the preſent, until a definitive arrangement ſhall be determined at home, or until ſome perſon, equal to the truſt, ſhall be inveſted with power to reſtore the ancient conſtitution of the country, or to give it a new one.

11. It cannot be diſputed that Bengal was in a much more flouriſhing ſtate during the laſt century, than it ever has been under the Engliſh eſtabliſhment. In forming conſiderations therefore for a future ſettlement, if the proſperity of the country be the medium, through which we wiſh to make the poſſeſſion of it beneficial, we ſhould endeavour to trace the ancient policy of its government, and the methods formerly uſed in collecting the revenues, to diſcover whether the ſame principles have been adhered to; and how or at what time alterations have taken place, and whether ſuch alterations have been diſadvantageous or beneficial to the country.

12. The following ſtate of facts is collected from the records of the Khalſa, and from the information of ſome of the oldeſt ſervants in the revenue offices, ſupported by authentic documents. By comparing them with the preſent ſtate and management of

the revenues, we may be enabled to aſcertain and eſtabliſh ſome ſafe and ſimple inſtitutions for a new ſyſtem of adminiſtration. Bengal was ſubdued to the government of the preſent Mogul family in the reign of Akbar. * The principle on which he ſecured his conqueſt was, to conciliate the minds of the native Hindoos, and to unite them as much as poſſible to his perſon and government. Some he employed in the higheſt offices of the ſtate. With others he connected himſelf and his family by marriage. ‡ To this policy the natives aſcribe the good order of Akbar's government, and the regard ſhewn, in the ſubſequent ſettlement of the revenues, to the right of the Zemindars, the ancient proprietors of the ſoil.

13. Rajah ‡ Toorel Mull, a famous financier, formed the jummabundy or eſtabliſhment of rent for all Hindoſtan, and was employed for this purpoſe during two or three years in Bengal. It appears that the principle of his ſettlement was, to leave the lands to their proprietors, the Zemindars, and to eſtabliſh a moderate permanent jumma or quit-rent to be paid by each of them to government. The Revenue, payable from the whole Soubah, appears by the Ayen Akeberry (or conſtitutions of the empire under Akbar) to have been one Crore, † forty-nine lacks, ſixty-one thouſand, four hundred eighty-two Rupees, fifteen Annæs, two Pice; which, as it appears from the Records of the Khalſa, differs but little from

* About 1573.

‡ The principal family of the Rajepoot Rajas, ſtill claim a right of marrying one of their daughters to the reigning Emperor.

§ Called by Colonel Dow Joder Mull.

† Mr. Frazer, in his hiſtory of Nadir Shah, computes the Revenue of Bengal at 50 Crore of Dâms, in the reign of Aurengzebe, —— 125,00,000 Rupees.

from the Jumma under Sujah Cawn's Government in 1728.* The amount of this affeffment is almoft a Crore of Rupees lefs than the fame lands were rated at in the late fettlement for the year ending in April, 1775, and proves that it was not the policy of the Mogul government to ingrofs the produce of the lands, as proprietors; but that they left a fufficient proportion to the Zemindars to render their eftates valuable to them, after paying the fixed land-tax to the Sovereign, and to enable them to perform the feveral duties annexed to ther rank and ftation.

14. A roll or record was formed of this Jumma, which in Perfian is called *Tumar*, from whence the fettlement of Toorell Mull is called the *Tumar-Jumma*, or rent of the roll; and *Awfil*, or original Jumma, with reference to all fubfequent alterations and additions.

15. A *Tukfeem*, or divifion account of the whole Soubah, was formed at the fame time, fhewing the conftituent parts of each Zemindary; fuch as Pergunnahs, Villages, &c. with the proportion of the general quit-rent payable by each. The hereditary office of the Canongoes was eftablifhed to keep the accounts of the Tumar and Tukfeem. The authority of thefe records is ftill known and refpected. In all fales and transfers of property among the Zemindars, the new Sunnuds are taken out on the Tumar-Jumma. The Jaghiers of the royal officers or Munfubdars were always granted as portions of this Jumma. The *Refum*, or fees of the Canongoes are ftill calculated from thence, and the Tukfeem is referred to even at the prefent time, to decide claims or difputes regarding the

F limits

* Vide Appendix, No. II.

limits of landed property. The ſeveral royal officers, appointed for the government of the country and collection of the revenue, will appear in the annexed paper.*

16. The mode of collection is well aſcertained. The Zemindars paid the rents themſelves for the moſt part at the treaſury. When Collectors were ſent on the part of government, it was not to diſpoſſeſs them of the management of their lands, or to diſcover the amount of their profits as proprietors, with a view of bringing thoſe profits to the credit of government. When ſuch officers were ſent, it was, in conſequence of ſome fault in the Zemindar, or failure in his rents, to levy the dues of government by diſtreſs or temporary attachment of the lands. Hence they were called *Sezawuls*, literally *puniſhers*.

17. It is not aſcertained whether the Zemindars were required by government to give Pottahs, or leaſes, to the Ryots, when the quit-rent was eſtabliſhed, or whether they gave them of their own accord; but it is a fact, that in all the Pottahs, which the Ryots either hold or take out to this day, the firſt thing ſpecified is the Awſil, or original ground-rent, conſidered as their proportion of the ancient Tukſeem, or diviſion of the Tumar-Jumma; and upon this all other taxes and impoſitions are calculated: as will be ſeen in the tranſlation of ſome Ryot's accounts annexed.† Theſe taxes, when permanent, are called Aboab; when occaſional, Muthoote. Few of the Pottahs ſpecify any term of leaſe. The Ryot claims a right of occupancy in the ground he tills, and cannot by the cuſtom of the country be diſpoſſeſſed while he pays his proportion of the general rent.

18. On

* No. III. † No. IV.

18. On theſe ſimple principles the firſt ſettlement appears to have been made; and the records of the Khalſa ſhew, that no material deviation from them took place, as long as the Emperors preſerved their authority in Bengal, or till the concluſion of Sujah Cawn's government about the year 1739, or 1740. This obſervation is proved by the account, No. II. which is a tranſlation of the abſtract of an authenticated account of the Tumar-Jumma, for the Bengal year 1135, or 1728 Engliſh, in Sujah Cawn's time, on which the collections were then made. The ſum total of this rent-roll, is one Crore forty-two lacks, forty-five thouſand five hundred ſixty-two Rupees, and is rather leſs than the Jumma eſtabliſhed under Akbar.*

19. It is reaſonable to ſuppoſe, that the Subadar did, at particular times, and during convulſions of the government, extort more money from the Zemindars than their eſtabliſhed quit-rents; but this was either a temporary act of violence, or occaſional ſums were obtained by way of Nuzzeranna or

 free-gift,

* It may be uſeful in this place to ſtate the ſucceſſion of the Subadars, from the appointment of Sujah Cawn, who ſucceeded Jaſſier Cawn, as Nazim from Delhi, in 1726.

His ſon, Sirferauz Cawn, ſucceeded him in 1739; but was depoſed by Aliverdy Cawn, in 1741.

Seraje ul Dowla ſucceeded his Great Uncle and maternal Grandfather, Aliverdy Cawn, in the year, 1755; and was depoſed in 1757-8.

After him, Meer Jaſſier held the Subadarry till 1760-1; when he was depoſed and ſucceeded by Coſſim Ally Cawn, who was himſelf depoſed in 1763, and Meer Jaſſier reſtored.

The Company took poſſeſſion of the Duanny, in the month of October, 1765.

free-gift, and not by an increaſe of the Jumma, to preſerve which at its ancient rate was long conſidered by every Zemindar as the moſt ſacred part of his tenure. Even at this day, the principle of preſerving the Jumma invariable ſubſiſts, though the utility of it to the Zemindar has been deſtroyed by ſubſequent changes.

20. Sirferauz Cawn, the ſon and ſucceſſor of Suja Cawn, was ſoon cut off by Aliverdy Cawn, whoſe government is conſidered as an uſurpation from the empire, and is the firſt period, when conſiderable infringements appear to have been made on the ancient eſtabliſhments. The wealth of the Zemindars, in his time, may be judged of by their having aſſiſted him, during his wars with the Marattas, with free-gifts to the amount of a Crore and a half of Rupees;* and there are people now living, who remember the Zemindars coming to the *Poonah* with the ſtate of Omrahs.

21. The inſtitution of this aſſembly, or feſtival, called the *Poonah*, ſeems to me to be miſunderſtood. It was not a mere collection of farmers called together to pay their balances, or to ſettle their rent for the enſuing year. In this reſpect little or no alteration was ever made; and, ſuppoſing their rents to have been already in arrear, it would have been more prudent

* It is a well know ſtory that Aliverdy Cawn ſent for Rajah Ramnaut, father of the preſent Rajah of Dinagepore, and told him that the diſtreſſes of his government made it neceſſary to apply to him for aſſiſtance. The Raja aſked him what ſum he wanted, and the Nabob fixed his demand at twelve lacks of Rupees. This ſum the Raja gave him an order for upon the ſpot, payable by the Seets. A petition was lately preſented againſt the preſent Raja, (his ſon) ſetting forth that he had not paid for the victuals ſupplied to himſelf and his family at the city, three or four years ago; which was found to [illegible]ue.

prudent to collect the balances on the ſpot, than to put the farmers to the extraordinary expence of a journey to the capital. The attendance at the *Poonah* was rather an annual homage, which the Rajahs and Zemindars were obliged to pay in perſon to the prince at Muxadavad; as, on the other hand, the *Kellaat* was an annual inveſtiture, or confirmation of their reſpective rights. It was a mark of honour at leaſt, the giving or withholding of which was then an inſtrument of real reward or puniſhment in the hand of the Prince. It would not be ſo at preſent, becauſe the Zemindars are, for the moſt part, reduced too low, to be influenced by motives of honour or diſgrace. On the whole, the ceremony of the *Poonah* had much more the appearance of a liege lord and his vaſſals, than of a land-lord and his tenants.

22. In Aliverdy Cawn's time, and during that of his ſucceſſor, Seraja ul Dowla, the firſt conſiderable *Aboabs*, or permanent taxes, were added to the Jumma; thereby ſwelling the rent-roll, and increaſing the ground-rents; for, as theſe were aſſeſſed on the Zemindars, they collected them again from their tenants, and uſually levied more on that pretence. By theſe means, every occaſional tax became permanent and univerſal, and a cauſe of grievances much greater than any benefit the government derived from them.

23. The account, No. V. points out the ſtate of the Jumma of that part of Bengal, now called the Duanny lands, diſtinguiſhing, firſt, the Awſil or original quit-rent, as it ſtood in the Sujah Cawn's time, with the appropriations of it; ſecondly, the ſeveral Aboabs or additions made to it by Aliverdy Cawn and Seraja ul Dowla; thirdly, the article of *Kiffyet*, or profit, for which the country is partly indebted

to Aliverdy Cawn, but chiefly to Coffim Ally. This arifes from the difference between the ancient Jumma, and collecting on the Huftabood, or actual valuation of the diftrict.

24. Coffim Ally's government is univerfally allowed by the natives to be the period, when the ancient eftablifhments and the rights and property of the Zemindars were firft fhaken, and in a great degree overthrown. He is efteemed an able accountant, and to have confiderable knowledge in the detail of the collections; but it required no great extent of information to know, that more money might be drawn from the country, for a few years at leaft, by collecting the whole produce by his own officers, than by continuing to receive the eftablifhed rents from the Zemindars. His principle is faid to have been, that whatever the Ryots paid fhould be the property of government; thereby totally excluding the Zemindars. His officers acted accordingly. Their fear of him was fo great, both from his fkill in accounts and the rigour of his government, that his orders were punctually obeyed; fo that, partly from the direct produce of the lands, and partly by fines and confifcations, it is believed that, for two years, he drew almoft double the ancient revenue from the country. His fhort adminiftration may rather be deemed a regular pillage, than a fyftem of government.* He ruined almoft

* Some of the principal perfons murdered by Coffim Ally. The Roy Royan Omeida Roy, a famous Muttafeddee; his fon, Roy Munnee Loll, Dewan of Meer Jaffier; Rajah Seetaram, a Muttafeddee. Rajah Rajabullub, Naib of Patna, and his fon. Two brothers, heads of the Seet family, by name Rajah Mahteb Roy, and Rajah Seroop Chund. Moonfhy Abdalla, Vaqueel of the Seets; Maharaja Ramnarain, Naib of Patna; Goorghun Cawn, brother of Coja Petrufe. Marcot, an Armenian. Hurfs Chowdry, Daroga of the Pachouterrah. Rajah Modarry Loll, plundered only.

almoſt all the wealthy families in the country, maſſacred great numbers, particularly ſuch as had any talent or reputation in buſineſs; and, to conclude the ſcene, carried off an immenſe treaſure with him, when driven out of the country.

25. The interval, between the expulſion of Coſſim Ally and our acquiſition of the Duanny, was very ſhort. It may not be improper to conſider the ſtate of the country at that period, and the diſadvantages, which unavoidably followed from its paſſing under a foreign government.

26. It muſt be evident, from the preceding ſtate of facts, that, when the Duanny was ceded to the Company, the country was already in a very reduced condition. A quick ſucceſſion of wars and revolutions, a foreign influence prevailing both in matters of government and commerce, the drain of large ſums of money carried away by individuals, or by the Company for the ſupply of their other ſettlements, had undoubtedly contributed to impoveriſh Bengal. The ancient eſtabliſhments were overthrown; great numbers of the Zemindars were diſpoſſeſſed and reduced to beggary; and the greater part of wealthy families, and people of reputation and ability in buſineſs, cut off or brought to ruin. In ſuch a ſtate of poverty and decay, the wiſeſt internal eſtabliſhments, and moſt lenient meaſures ſeemed neceſſary to prevent the approaching ruin of the country; eſpecially as all its commercial reſources were in future likely to be cut off. Inſtead of imports of treaſure from Europe, a tribute was actually required from hence. Large ſums in ſpecie were ſent out. The wealth, formerly enjoyed by the natives, and diffuſed by an equal and conſtant circulation through the country, was ingroſſed by foreigners; who either exported it directly, or, by ſupplying the

other

other European factories, made it unneceſſary even for them to import bullion for providing their inveſtments.

27. The acquiſition of the Duanny was attended with another ruinous conſequence to the country. In order that the Eaſt-India Company might avail themſelves of their increaſed revenues, it was neceſſary their inveſtment ſhould be enlarged at once from 20 or 30 to 60 and 70 lacks of Rupees annually. This could not be ſuddenly done without a monopoly of the manufactures; nor a monopoly ſupported but by numerous ſervants and agents armed with authority, which cauſed great oppreſſion of the manufacturers, and has been felt, with other cauſes, both in the quality and price of every article to the preſent time. By this monopoly the Indian markets were gradually excluded from ſharing in the produce of Bengal, and driven to eſtabliſh manufactures at home of articles, which they formerly received from hence;* conſequently Bengal was deprived of its returns both from the Indian and European markets, and its reſources cut off on every ſide.

28. In this declining ſtate of the country it is ſelf-evident, that even the moderate revenue, which was before collected with eaſe, and left ample maintenance for the benefit of the landholders, muſt become a rack-rent and a grievous oppreſſion to the tenants, and could not be realized without additional taxes, ſchemes, and expedients, and the uſe of rigorous methods. Yet it was equally apparent that the uſe of ſuch means could not fail to depopulate the country, diminiſh the quantity of lands in cultivation, annually accumulate the burthen on the remaining tenants, and on ſuch lands as might be

* No. VI.

be continued in tillage; till at length, all perſonal wealth being drained out of the pockets of the people, a rapid and ſenſible decline, the forerunner of a general ſtop or bankruptcy, would be felt in every part. An apprehenſion of theſe conſequences, however obvious, does not appear to have influenced the meaſures of any adminiſtration, ſince the collection of the revenues was obtained for the Company. Their ſervants, who made the acquiſition, were themſelves dazzled by its importance, and thought they could not repreſent it in too advantageous terms. The ſucceeding adminiſtration foreſaw the loſs of their own credit, if they ſuffered the object to waſte under their care. The laſt and moſt unjuſtifiable meaſure of all was that, which propoſed a plan to increaſe the revenue, while the country was periſhing, and which the projectors of it muſt have left to be executed by the preſent Adminiſtation.

29. When the Company took poſſeſſion of the Duanny, their ſervants were unacquainted with the conſtitution of the country, the mode of collecting the rents, or what had been the amount of the former revenue. In making the firſt ſettlement they ſeem to have had no rule in view, but providing for the demands of government at any rate, and collecting as great a ſurplus as poſſible. At the ſame time, or very ſoon after, the neceſſities of the Company at home produced conſtant orders to increaſe the inveſtment almoſt to the amount of the revenue of the Duanny lands, and much beyond the produce of the manufactures.

30. That period of delirium, during which it was aſſerted by ſome, and believed by many, that the reſources of Bengal were inexhauſtible, will long be remembered in England. It

is not wonderful that the repreſentatives of the Company ſhould endeavour to act up to the promiſes of their predeceſſors, and to the prejudices of their employers, and to aim at increaſe of revenue, which they ſaw was the only merit conſidered at home. Beſides that it is in the nature of ſhort-lived fluctuating adminiſtrations to provide for the demands of the day, without regard to the difficulties they entail on their ſucceſſors.

31. For the juſtice of theſe obſervations, I appeal to the annexed rent-roll, No. V. on which the ſettlement for the Duanny lands for 1766, was formed; that is, immediately on the cloſe of a civil and foreign war, and when Coſſim Ally had ſtripped the provinces of all the wealth he had been able to collect, and carried it away with him. This ſettlement appears to be nearly an aggregate of the original Awſil and all the ſubſequent taxes, with a great part of the article of *Kiſſeyit*, or profit, brought on by Aliverdy Cawn and by Coſſim Ally's collections. It does not amount to the *intire* aggregate of all theſe articles, becauſe ſeveral diſtricts had fallen ſhort in their Huſtabood, or actual produce, ſince thoſe collections were made. Yet, whenever the neceſſity of the caſe required abatements, or when deficiencies happened from the poverty of the country, increaſes were ſought for to make up for them, wherever property was ſuppoſed to exiſt. Upon an average, the revenue, collected for the firſt years of the Duanny, exceeds what was ever brought to credit in Aliverdy Cawn's time, when the country was in a flouriſhing condition.

32. The mode of collecting the rents from 1766 to 1769, is of itſelf a ſtrong preſumptive proof of the general reduction of the country. As the greater part of the Zemindars were ruined and

diſpoſſeſſed of the management of their lands, and there were few people of rank and family left, or of thoſe who had formerly held high employments; ſuch as there were looked for large profits, which the country could not afford them and pay the rents alſo. People of lower rank were therefore of neceſſity employed as Aumils, or collectors, on the part of Government. Theſe people executed a contract for a ſtipulated ſum for the diſtrict, to which they were appointed, and in effect may be conſidered as farmers of the revenue. They then proceeded from the Sudder, or ſeat of government, to the diſtricts, to ſettle with the Zemindars and tenants for the revenue they had engaged to pay. If the rents already eſtabliſhed afforded a ſufficient produce, they had the leſs occaſion to lay on Aboab or Muthote. If not, they were compelled to have recourſe to theſe expedients. As the country became poorer, and the lands leſs cultivated, taxes of courſe were multiplied to make good the agreement with Governt; until the Ryots, finding the demands made upon them annually accumulating, ſought various expedients for procuring or extorting abatements in the Awſil, or original rent. A timid people have no defence againſt oppreſſion, but fraud. It is now the uſage in ſeveral diſtricts, for the Ryot to extort abatements at the beginning of the year, and the farmer to levy a Muthote in lieu of it, when the harveſt is upon the ground.

33. During the firſt years of the Duanny, while, upon the whole, there was a produce to anſwer the accumulated demands of Government, the revenue, though not intire, came in by ſome means or other. As one place failed, aſſets were found in another. Contractors, on the ſearch for employment, hunted out every caſual improvement of the lands, for which, if the incumbent was unwilling to pay an increaſe to Government, they were rea-

dy to take the trouble from him. In many inftances the ftate of the lands has been mifreprefented, for the mere purpofe of employment and poffeffion, and increafes offered on paper for lands, where in fact there were no affets to pay them; yet the natives did not fuffer fo univerfally in the beginning of our Government, as they have done fince, becaufe many of them enjoyed offices, the emoluments of which they fpent in the diftricts, and thereby gave bread to others. The revenues were alfo fupported from external fources, fuch as loans from the Shroffs to the Zemindars, and the Aboab fougedary, or fines in the criminal courts, which have been fince abolifhed. The above loans, contracted to pay the demands of Government, were fwept into the Treafury, and have never been repaid. This fact fhews that, even while the Rents were paid, it was not intirely from the produce of the lands.

34. I have heard that Mahomed Reza Cawn was fenfible of the decline of the country, and of the fatal confequence of keeping up the revenues on this oppreffive fyftem; and that he frequently recommended in his difcourfes with the members of adminiftration, that a more moderate rent fhould be fixed, and the country relieved. I find that Mr. Becher, when refident at the Durbar, was fenfible of the true caufes of the decline of the country, and reprefented them in his letters to the Select Committee. He propofed a more liberal plan for the provifion of the inveftment, recommended the employing of the Zemindars, and made it his conftant argument that fomething fhould be left for the natives. But the refources of the country being thought at that time much greater than they have fince proved, and a ftrong prejudice operating againft Mahomed Reza Cawn and his officers, who

who were ſuſpected of concealing the true value of the lands, and perhaps might be guilty of ſome embezzlements, a general opinion prevailed, that a greater revenue might be collected by employing the Company's ſervants in the detail; that the decline was owing ſolely to the oppreſſion of Mahomed Reza Cawn and his officers, and not to the true cauſes, a rack-rent and general failure in the reſources of the country, which forced the miniſters to make uſe of every expedient to anſwer the expectations of the Company. This decline being univerſally perceived in the years 1768 and 1769, though the cauſes were not generally underſtood or admitted, occaſioned the appointment of the Superviſors. The declared purpoſe of it was to inform the adminiſtration of the actual condition of the Provinces; their trade, mode of collecting the rents, the adminiſtration of juſtice, and other capital objects. From theſe materials it was propoſed to form a general plan for the future government of the country. Suppoſing this to have been the object of the meaſure, and that proper perſons could have been found to carry it into execution, the advantages that might have been derived from it are obvious. It was chiefly committed to young men with powers, whether granted or aſſumed, much greater than were neceſſary for the purpoſe of obtaining information. Every view of this kind however was laid aſide, when the Council of Revenue went up to the city immediately after the concluſion of the famine; and although that dreadful calamity, in addition to the other diſtreſſes of the country, had ſwept away near one third of its inhabitants, and the poverty of the natives was manifeſt in every part except Calcutta, the profeſt object of that Board was to procure an increaſe of the Revenue, by diſcovering the latent advantages ſtill enjoyed by the Zemindars, and reducing the allowances to the

native

native officers; that is, by taking away ſo much more of the bread of people already reduced to palpable miſery. The information, derived from the reſearches of the Superviſors, was applied to this purpoſe only. In ſome reſpects their accounts contributed to promote it, as the Superviſors in general aimed at procuring accurate Huſtaboods, (valuations of the whole rents) which of courſe included the profits of the Zemindars, farmers, talookdars, &c. A knowledge of the produce was in general followed by an effort to ſweep the whole of it into the treaſury, with little or no conſideration of the particular ſtate of each diſtrict, or whether the trade and imports of it were likely to furniſh permanent reſources for ſuch remittances.

35. Mr. Middleton's letter, quoted in the Appendix, the proceedings of the Board of Revenue at Moorſhedabad, and the ſettlement of 1178, the only one made by that Board, prove beyond diſpute that they acted on the principles I have aſcribed to them. An increaſe was made of near eleven* lacks of Rupees in the Duanny lands, although a balance had remained of eighteen † lacks on the former ſettlement, and the country was but juſt emerged from the miſeries of the famine. This ſettlement however was collected with a degree of

* Net revenue for the Bengal year	1177, - - -	15,552,472	5	9.
Ditto for ditto	1178, - - -	16,638,147	12	14.
Increaſe for - - - - - - - -	1178, - - - -	1,085,675	7	5.

† Sicca Rupees, 1,838,661 4 2 3. —— Vide Letter from the Council of Revenue, 7th October, 1771.

(Signed) " J. Alexander.
" J. Lawrell.
" J. Graham.
" W. Lambert."

of rigour and exactneſs, which called loudly, but in vain, for mercy and relaxation in the ſubſequent aſſeſſments.

36. The profeſt object of the Committee of Circuit, whoſe ſettlement ſucceeded in 1179, was ſtill increaſe of Revenue. It is a ſingular fact, and well worth obſervation, that it was the miſery of the country and the general diſtreſs of all ranks of people, which enabled them to eſtabliſh an increaſed and increaſing Revenue for five years; I mean upon paper. The ſtate of the country was then ſuch, and there were ſo many people in deſperate circumſtances, and out of all employment, ready to ſign any engagements for mere preſent bread, that it is no wonder, when the rents were put up to public auction, if nominal increaſes were obtained, and the lands bid up beyond the real value, for the ſole purpoſe of keeping or obtaining a poſſeſſion of them. Had this ſettlement been collected with all the ſeverity, which the cuſtom of the country and the agreements of the farmers allowed of, neceſſity would have driven the farmers to have fallen upon the Ryots with ſuch rigour and diſtreſs, that a general bankruptcy and univerſal depopulation of the diſtricts muſt have been the immediate conſequence.

37. I preſume the remiſſions and balances from the provinces, ſince April, 1772, do not amount to leſs than a Crore of Rupees, and it may be ſaid that balances not exacted, or a moderate rent demanded in the firſt inſtance, are eventually an equal relief to the land-holder; but, in effect, the difference is very great, both to the country and to government. It would have been happy for the country and no loſs to government, if the ſettlement had not been made for a greater ſum than has been actually collected; (though I do not ſay,

that

that even this is not more than the country can ſupport.) The land-holder, whether Zemindar or farmer, would then have foreſeen the probability of making good his engagements, and keeping his farm. To excite induſtry, there muſt be a proſpect of ſucceſs. But, if a balance muſt at any rate be incurred, it becomes indifferent to the land-holder to what amount he is indebted to government; indeed it is his intereſt to incur a large balance rather than a ſmall one. He collects as much as he can from the Ryot, and pays as little as he can to government. At the worſt, he can but loſe his farm, in which he has no permanent intereſt, and which, when he has had it a year or two, is no longer worth keeping. In the mean time, the high-rent he ſtands engaged for furniſhes him with pretences for oppreſſing the Ryots, and for proteſting againſt any interpoſition of government in their favour. The deſertion of the Ryots, the loſs of cultivation, and general depopulation of the country, flow directly from this ſource. On the other hand, the immediate conſequences to government, from taxes without produce, are obvious. New burthens laid on the ſubject, an additional expence of collection, but no additional receipts in the treaſury; and probably a real eſtabliſhed expence proportioned to an eſtimated revenue.

38. From the preceding ſtate of facts, collected from the records, it appears that the Company have levied higher rents from this country, whilſt labouring under the greateſt diſadvantages, that it ever paid to the Emperors in its moſt flouriſhing condition, when the principal part of the revenues were ſpent within the provinces, and the remainder went no farther than the Delhi.

39. I think

39. I think it apparent that, under our adminiſtration, the deſire of increaſe, invariably and inflexibly purſued, is the ruin of the country, and e'er long will be found the worſt œconomy. Secondly, that the mode of levying the rents has been defective, chiefly for want of a fixed Jumma, or quit-rent, for each Zemindary, which has rendered the lands of no value from their precarious tenure, and taken away the only incitement to improve them. The actual employment of farmers and contractors, while penſions are given to the Zemindars, has been a farther cauſe of oppreſſion to the Ryots, and of courſe of depopulation, by increaſing the number of perſons to be ſupported by the farm, and throwing the profits, if any, into the hands of ſtrangers, chiefly reſident at the capital, inſtead of leaving them to circulate through the Zemindars to their tenants.

40. Thirdly, the country having been greatly impoveriſhed, and much leſs land cultivated than heretofore, taxes are of courſe multiplied on what remains in a ſtate of tillage, which muſt inhance the price of all articles produced, as well neceſſaries of life, as raw materials for manufacture. There is no other way of accounting for a fact, which contradicts the common principles by which the price of things, or the proportion between money and the things it repreſents, is uſually determined. It is notorious that manufactures and all other articles are much dearer now, than when the country abounded in ſpecie. In the ordinary courſe of things, the reverſe ought to be true. In Bengal it is not true, becauſe the heavy exactions of government compel the farmer to raiſe the price of his produce and the manufacturer of his labour, and *their* ſtandard regulates the expence of every other rank of life.

41. Fourthly, the lands and their rents being open to the propoſals of every adventurer, and all improvements made in them eagerly hunted after, either for the purpoſe of immediate increaſe, or to ſupply ſome deficiency, it became the intereſt, and, as I am well aſſured, has been the practice of the Zemindars to depopulate their lands, and to leſſen the value of them to Government, ſince every improvement not only ſubjected them to a preſent increaſed demand, but alſo to have their Jumma, or eſtabliſhed rent, raiſed.

42. Fifthly, the Zemindars, being thus made the enemies of government, have in general been removed from the management of their lands; but they have retained an influence over the tenants, partly by being their hereditary maſters, and partly from the expectation, which the latter entertain of falling again under their authority. This influence they employ to embaraſs Government, by making private collections for themſelves, raiſing complaints againſt the farmers, and putting their Ryots to flight during the ſeaſon of the collections.

43. Sixthly, the ſame cauſe, which makes the Zemindars enemies to Government while out of employment, and ſubſiſting on their penſions, has made them rapacious and unthrifty farmers, when they have been admitted to a temporary management of their eſtates. Yet the fault is not in them, but in Government, which, by adopting falſe principles of policy, forces its ſubjects to act upon falſe principles of œconomy. It is unreaſonable to expect that they, or any other farmers, ſhould hazard the immediate loſs and expence, from which alone a great future return can be derived, without a permanent intereſt and ſecurity

on the object, and in the face of an arbitrary taxation, too likely to increaſe with the improvement of the eſtate.

44. Seventhly, The lands being on the whole aſſeſſed at the utmoſt of their produce in the moſt favourable ſeaſons, (though in ſome places particular perſons may have been favoured with beneficial leaſes,) and all the exiſting wealth drawn out of the pockets of the people, it follows that government muſt depend for its income on the precarious events of ſeaſon, ſale of harveſts, and good management in the farmers and collectors. The Ryot, having nothing, and never expecting to gain any thing, cultivates the ſoil from mere neceſſity, and no more of it than will ſupply a bare ſubſiſtence for himſelf and his family.

45. Eighthly, I am aſſured that the Jummabundy, or rent account of every individual Ryot, is ſo confuſed by accumulated taxes on the part of the farmers, and abatements taken in the Awſul, or original rent, by the Ryot, that perpetual pretences are open to each party, for the latter to cheat and the former to oppreſs. The Pottahs, or leaſes, are ſo varied and full of confuſion, that when complaints are made, the ableſt Muttaſuddy of the Khalſa cannot tell who is ſtrictly in the right. The neceſſity of keeping up the revenue generally obliges Government to ſupport the farmer.

46. If this unfavourable repreſentation of the actual ſtate of Bengal be not greatly exaggerated, it muſt be confeſſed that this government is ſurrounded with difficulties, in which, perhaps, no future choice of meaſures may be entirely free from objection. We ſee the neceſſity of relieving the country, at the ſame time that we have expences to ſupport, which, on their preſent footing, no management can reconcile to a conſiderable diminution of real revenue. Neverthe-

lefs, we are not yet, I hope, reduced to the queftion, whether we fhall fupply our immediate wants by ftraining the laft drop from the vitals of the people, or incur fome prefent inconvenienes, by leaving it to generate and multiply in the bofom of the country. All vifible and avowed expences may ftill be provided for, even upon a liberal eftablifhment, confiftently with a material reduction in the Jumma of the provinces, particularly of the Duanny lands. The relief to the country will be real. The lofs to Government in a great meafure only apparent.

47. The extracts annexed to this paper, No. VIII. will fhew, that this is the profeffed principle of the late adminiftration, though they acted in direct contradiction to it. I mean Meffrs. Middleton, Vanfittart, Dacres, and Barwell. The Governor-General himfelf propofes to form a new fettlement on a medium of the laft three years actual collections, and (in accounting for the extraordinary difference between the net receipts and the fettlement made by the Committee of Circuit) fays, that the Company are not to judge of their revenues by a comparifon of the collections with the fettlement, but by a comparifon of the actual collections with thofe of former years. This, I conceive, is a direct acknowledgement of the impoffibility of realizing the Committee's fettlement, and of the neceffity of reducing the whole Jumma of the provinces. Both the Governor and Mr. Barwell attribute the defired improvements not taking place to "a circumftance, which, they "fay, could not be forefeen; *viz.* the farmers having engaged "for a higher revenue than the diftricts could afford."

48. In providing a relief to the country, I do not fpeak of a temporary remiffion, left open to an arbitrary increafe of

demands

demands on future improvements. The Jumma, once fixed, muſt be matter of public record. It muſt be permanent and unalterable; and the people muſt, if poſſible, be convinced that it is ſo. This condition muſt be fixed to the lands themſelves, independent of any conſideration of who may be the immediate or future proprietors. If there be any hidden wealth ſtill exiſting, it will then be brought forth and employed in improving the land, becauſe the proprietor will be ſatisfied he is labouring for himſelf.

49. The execution of a plan, formed on theſe principles, will now undoubtedly be attended with difficulties; but theſe, whatever they are, muſt be faced and overcome. In my opinion, the alternative is ruin to the people firſt, and then to the government.

50. The following is the plan, on which I would recommend it to this government to proceed. The whole demand upon the country, to commence from April 1777, ſhould be founded on an eſtimate of the permanent ſervices, which Government muſt indiſpenſably provide for, under the great heads of civil and military eſtabliſhments, and inveſtment; with an allowance of a reaſonable reſerve for contingencies. I know not for what juſt or uſeful purpoſe any government can demand more from its ſubjects; for, unleſs expences are created for the expreſs purpoſe of abſorbing the ſurplus, it muſt lie dead in the treaſury, or be embezzled. If there be not vigour and reſolution enough to adhere to an eſtabliſhment formed on ſuch an eſtimate, no plan of reformation can ſucceed. The faith of government may be pledged to the landholders, but neceſſity will oblige them to break it. The eſtimate (No. IX.) with

with the explanations * annexed to it will, I preſume, be thought ſufficiently liberal. For the ſame ſervices in Europe, it would be thought enormous. To this I would proportion the whole demand upon the provinces, and fix it for ever, including the newly acquired revenue of Ghazipore. But the habits of this government, in carrying the real expence of the Company, beyond all bounds of eſtimation, are ſo inveterate, that it might ſtill be dangerous not to leave a conſiderable latitude for the unavoidable continuance of their operation. The unappropriated ſurplus, which appears on the face of the eſtimate, clears all difficulties, and obviates all objections.

51. In diſtributing the aſſeſſment, let every poſſible relief be given to the Duanny lands, which, by their diſtant ſituation from the ſeat of government, and the preſent great poverty of the inhabitants, require it moſt. Let particular regard be had to the diſtant provinces, and to thoſe, which have few reſources from commerce and manufactures. In our preſent circumſtances, we have no ſafer rule to direct us, than the actual receipts of the three laſt years, becauſe they beſt ſhew the actual ſtate of the lands. Poſſibly the medium of theſe receipts (with ſome relief where they have been too ſeverely collected) may not be an oppreſſive rent, when aſſeſſed on the Zemindars themſelves, and an end is put to the intermediate profits of farmers and ſecurities. †

52. I

* No. X.

† The late Mr. Middleton's opinion on this ſubject is ſtrong in ſupport of the preſent argument.—" The Zemindar is indeed, in every light he can be viewed, the " propereſt and the only perſon, to whom Government can, conſiſtently with the " welfare

52. I do not doubt that there will be conſiderable inequalities in an aſſeſſment formed on this principle; but, ſuppoſing the ſum total unalterably fixed, I do not think this an inconvenience to be regarded. It is not regarded in England; neither is it to be remedied but by the ſtrict execution of a meaſure, which I would never recommend. I mean a *Huſtabood*, or actual meaſurement and a valuation of the whole produce. Since we already know what the country will pay, a *Huſtabood* can only ſerve to alarm the Zemindars and Ryots. Many agents muſt be ſent into the country to obtain ſuch an account, and Government muſt depend entirely on their ſkill and integrity for its being accurate. A Huſtabood ought to be an actual valuation of all the rents drawn from the lands; but, by the failure of ſome tenants, the entire amount of it is ſeldom collected; if accurate therefore, it is too much to draw from the diſtricts. Hitherto, where a diſcovery of the whole poſſible produce has been made, it has only ſerved to awaken the cupidity of Government, and to lead them into errors in ſettling the rents. The revenue, actually paid for three years paſt, will be ſufficient for forming the general aſſeſſment

" welfare of the country, let the lands. The Ryots reſpect him, and will gladly " ſubmit to every thing, but the moſt cruel hardſhips, from his hands without re- " pining; as they look towards him as their natural maſter and protector: and " he himſelf, conſidering his intereſt as permanent in the country, will avoid " every oppreſſion, which, as it muſt injure the country, muſt alſo tend in the " end to the detriment of himſelf and family. Very different is the caſe with the " Izardar. No ways concerned in the welfare of the country beyond the date of " his engagements, his only care is to realiſe, as faſt as he can, what he has con- " tracted to pay Government, and to appropriate to himſelf a conſiderable ſum " of money; perfectly indifferent, when thoſe ends are accompliſhed, how far " the country may be diſtreſſed, and the future revenues of Government dimi- " niſhed."---Vide Mr. Middleton's Letter to the Council, dated the 5th of February, 1775.

ſeſſment of the provinces. The particular aſſeſſment of each diſtrict ond diſtribution of the general remiſſion, which the preſent plan propoſes, makes part of the detail, and will require the aſſiſtance and local information of the gentlemen on the ſpot.

53. When the groſs ſum to be levied from the country is determined, as well for the revenue as all charges incident to it, each Zemindary ſhould be aſſeſſed its proportion according to the rule in the firſt article, and let that ſum be declared the quit-rent of thoſe particular lands in perpetuity. This diſtribution ſhould be called the Tumar Jumma, a term ſanctified among the natives from the idea of ſecurity, which they had long been accuſtomed to annex to it. There is no caſe of neceſſity, no emergency whatſoever, which, in my opinion, ſhould induce government to increaſe the Jumma. Temporary diſtreſſes may be provided for by temporary contributions, which a flouriſhing country does not feel. If theſe are once added to the Jumma, according to modern practice, they become perpetual, and drive the proprietor, who ſees no limit or period to the impoſitions on his land, to frauds, indolence, or deſpair.

54. A new Tumar, or roll, with a Tukſeem Jumma, or a diviſion account of the country, ſhould be formed, ſhewing what proportion of the general aſſeſſment is paid by each conſtituent part of the Zemindary, ſuch as pergunahs, tuppahs, villages, &c. This record ſhould be carefully preſerved in the Khalſa, and tranſcribed into Engliſh. The head Cutcherry of each diſtrict * ſhould

* I call a a *diſtrict* the portion of lands under each Superviſor.

ſhould have an authenticated copy of its particular Tuckſeem, which all perſons ſhould be at liberty to conſult. It is not meant by theſe regulations to prevent the Zemindar from drawing a a larger rent from the conſtituent parts of the zemindary than its proportion of the aſſeſſment, and rendering it of more value to himſelf, if he improves the land it contains. This would be abſurd and defeat the intention of the preſent plan. It is only meant to fix the quit-rent of Government for every portion of land in all future ſales, or transfer of property; without which, neither the actual proprietor nor the purchaſer can form a determinate judgment of its value.

55. The quit-rent of each zemindary being fixed, the Zemindar muſt be informed that the due diſcharge of his rent is the tenure by which he holds his lands, with every poſſible aſſurance that no farther demands will be made upon him. If he incurs a balance, a part of his zemindary ſhould be invariably ſold to make it good; and when the quit-rent is fixed, there can be no doubt of purchaſers. This ſhould be made an expreſs condition in the *cabooleat*. In the caſe of ſales, a preference ſhould be given to the next heir. If the ſale produces more than the debt, the proprietor ſhould have credit for the difference. This method will preclude the neceſſity of uſing the rigorous means hitherto in practice, and often ineffectually applied; ſuch as threats, impriſonment, and ſtripes. A more eaſy and a more effectual remedy is in the power of Government. In the preſent depreſſed and diſcouraged ſtate of the Zemindars, it is probable that ſeveral of them may incur the penalty of loſing their lands. In ſome it will ariſe from incapacity, in others from doubts of the Government, and in many from down-right obſtinacy and wilful attach-

ment to their prejudices, or propenfity to fraud, in which they have been bred. The Government muft begin by fetting an example of good faith to its fubjects. In fuch inftances as thofe above mentioned, a transfer of landed property to monied people, who are able to make improvements, will be in fome degree advantageous to Government and to the country. But whoever knows the value fet by the Zemindars of Bengal on their inherited property, and the difputes which they maintain for years with the utmoft acrimony and perfeverance for the fmalleft portion of their land, even on its prefent racked and difcredited tenure, will be convinced that, when they fee this regulation put in force againft them without delay or indulgence, they will be roufed from their prefent fupine and hopelefs ftate, to exert every endeavour for the prefervation and improvement of their eftates, now rendered of real value to them.

56. As many of the Zemindars will at firft be incapable of managing their lands themfelves, they fhould be obliged to retain a Dewan (or fteward) of fufficient ability and good character, who fhould be entrufted with the management of the lands, and be anfwerable for the rent due to Government, without whofe approbation he ought not to be difmiffed during four or five years at leaft after the firft fettlement. The Dewan will ftand in the place of a fecurity, with this difference that, as he will have the management himfelf, he fhould be accountable to his mafter, but fhould never be allowed a claim on the eftate; nor, in the cafe of a fale, fhould he ever be permitted to purchafe the fame land, of which he was Dewan.

I agree with the Governor-General in his opinion of the inconveniencies arifing from the very extenfive Zemindaries, and that it is the intereft of Government that thefe fhould be divided, and

that

that the ſmall ones ſhould be kept intire; though the reverſe is the cuſtom of the country. In this reſpect a new law of inheritance ſhould be eſtabliſhed, by which the great Zemindaries ſhould be divided equally among all the ſons, and the ſmall ones deſcend to the eldeſt on condition of ſupporting the younger children. The gradual operation of this rule might be continued, until the larger Zemindaries were reduced to a revenue of two lacks each to Government. The reſt ſhould be preſerved intire. This limitation however is arbitrary, and open to conſideration. In the ſame view, it may be proper to conſider whether the Zemindars, having no heirs of their own blood, ſhould be allowed to adopt a ſon (generally that of the family Bramin) to inherit their real property. If this cuſtom be aboliſhed ſome of the principal Zemindaries will probably eſcheat to Government, and may be divided into ſmall ones. *

57. A Court of Wards might be eſtabliſhed for the care of eſtates, of which the incumbents are minors, ideots, or females; and to have the care of the education of minors, now uſually committed to ſervants or relations, who have an obvious intereſt in bringing up the children in ignorance and ſtupidity.

58. When the Jumma is reduced, and the Zemindars have the management of their lands, a ſpecific allowance, now made them in right of their Zemindary, will only tend to promote idleneſs, as their profit ſhould ariſe from the improvement of their eſtates.

59. By the ancient conſtitution of the empire, the principal Zemindars were inveſted with fouzdary juriſdiction, and were anſwerable

* "Such moderate eſtates, as require œconomy, and confine the proprietors to live at home, are better calculated for duration." *Hume*, page 268, vol. II. *octavo*.

anſwerable for the peace of their diſtricts. In caſe of robberies, the Zemindar, in whoſe precinct they were committed, was obliged to make good the damage to the perſon robbed, and to diſcover and bring the thief to juſtice. Where murders and riots were committed, the Zemindars were liable to ſevere mulcts from Government. The Fouzdars, ſtationed in different parts of the country, had authority to inforce theſe laws; and the fines they levied on breaches of the peace, or other infractions of the law, formed an article of revenue, called *Aboab Fouzdary*. I agree with the Governor-General, that a revival of theſe inſtitutions may be highly expedient. The preſent appointment of the *Naib Suba* is a ſtep to it; but it ſhould not be put in force too early, leſt it ſhould embarraſs and diſtreſs the Zemindars in their preſent low ſtate. They muſt be allowed ſome time to eſtabliſh their influence, and acquire a ſufficient degree of property and conſideration in their eſtates. The plan itſelf will at firſt require nurſing and indulgence. As the new eſtabliſhment gains ſtrength, the Zemindars ſhould be gradually replaced in the exerciſe of all their ancient duties; ſuch as the repairing of roads, dykes, bridges, care of ferries, and plantation of fruit and timber-trees; to which, though a moſt material article to the country, little or no attention I believe is paid at preſent. As their means increaſe, they ſhould be obliged to keep up the old eſtabliſhment of pikes and bearers for the ſecurity of the villages, and aſſiſtance to travellers. One eſſential reaſon, why Government ſhould endeavour to reſtore the Zemindars to a ſtate of competence at leaſt, if not of affluence, is that they are not merely the ſtewards or collectors of the public revenue, but are or ought to be the inſtruments of government in almoſt every branch of the civil adminiſtration. If this

medium

medium be removed, Government then acts directly upon its subjects by its own officers, without the assistance of those intermediate gradations of rank, authority, and responsibility, by which all great civil societies are held together. A system, which professes to destroy that medium, might as well profess at once the dissolution of the state; unless by the word *state*, we are only to understand the œconomical relation of master and slave, not the political union of a government with its subjects.

60. Having thus taken ample care of the rights of the Zemindars, and given security to their property, the next step is to make a similar provision for their tenants. The land is the hereditary property of the Zemindar. He holds it by the law of the country, on the tenure of paying a certain contribution to Government. When this condition is complied with, he is master of the land to re-let it to whom he thinks proper; but when he has given a lease of any part of it to a Ryot, the conditions of such lease should be invariably adhered to. In other words, the same security, which Government gives to the tenant in chief, should, for the same reasons, descend to the under tenants in their several gradations; so that every rank of society and every member of it may have something to call his own. Government should prescribe a form for the Pottah, which may be deemed the legal one, and no other be held valid.

I know not whether, in ancient times, the Ryots constantly took out Pottahs or not. They derived a better security against ill-treatment from the natural interest and relation, by which they and the Zemindars were mutually bound to each other. This security, so much superior to any formal engagements

gagements, the prefent fyftem promifes to reftore. By efta-blifhing a quit-rent for each Zemindary, we make it the intereft of the Zemindar to extend his cultivation to the utmoft; which can only be done by encouraging the refort of Ryots, and by letting his lands on fuch favourable terms as may excite their induftry. I have heard it afferted, that formerly, when a Ryot quitted any Zemindar's lands, he followed him and ufed every motive of perfuafion to prevail on him to return; and that the Zemindars were accuftomed to bribe away each others tenants.

In order to get rid of the prefent confufed Pottahs and Jummabundy, it fhould be made an indifpenfable condition with the Zemindar that, in the courfe of a ftated time, he fhall grant new Pottahs to his tenants, either on the fame footing with his own quit-rents, *(iftumrar)* that is as long as the Zemindar's rent remains the fame, or for a term of years as they may agree. The former is the cuftom of the country. This will become a new Awfil-Jumma for each Ryot, and ought to be as facred as the Zemindar's quit-rent. The Pottah fhould be expreffed in the fimpleft terms poffible, without a fingle Aboab or Muthote. So much per Bega for every Bega of land he cultivates, varying only according to the articles of produce or quality of the foil.*

On

* N. B. The amount of rent to be paid per Bega, muft be fettled between the Zemindar and his tenant. Government can never defcend to the Ryots, fo as to fix any general affeffment upon them, becaufe the rates of land depend on a number of precarious circumftances; fuch as the quality of the foil, the articles it produces, of which there may be variety in one village; befides the general argument of the vicinity to markets or water-carriage, which makes land of more or lefs value to the cultivator.

On the application of any Ryot, the Supervifors, (whofe office will be mentioned hereafter) fhould caufe fuch a Pottah to be given him, witneffed by himfelf or the Canongoes and public officers of the Cutcherry, that it may become as much a matter of record as the Zemindar's quit-rent. Every Ryot, on completing his annual payments, fhould receive a figned account of his Jummabundy, or annual rent from the Zemindar, (or his agent,) with a releafe at the foot of it. In cafe of difputes, this account, compared with the Pottah, will make it eafy to decide them. The Zemindar fhould be obliged to grant this account and releafe to the Ryots, whofe complaints, on the other hand, fhould not be liftened to, if they neglected to demand it.

61. The eftablifhment of one general filver coin, upon which no Batta is to be required, will preclude a great fource of cheating and oppreffing the Ryots, and put a ftop to any pretence for levying a Muthote to make up a deficiency of weight and Batta, which articles ufed to afford the Shroffs their greateft profits in dealing with the Zemindars and Ryots.

62. I underftand that the greater part of the charity-lands in Bengal are held by ufurpation, or by the gift of Fouzdars, Aumils, Zemindars, and collectors of villages. When the Zemindars begin to find their lands valuable, they will make great ftruggles to refume thofe grants or ufurpations. To obviate the vexatious confequences of an inquifition into ancient titles, and yet to relieve the Zemindar againft modern and notorious ufurpations, a term of prefcription ought to be fixed for the quiet poffeffion of all real or pretended charity-lands, for which no valid grant can be produced. In future, no gifts

2 of

of land made by the Zemindar, for a longer period than during his own life or poffeffion, fhould be allowed; but no act of his fhould exempt the lands from making good their proportion of the general Jumma, whenever the Zemindar falls in arrear to Government.

63. While the credit of the Zemindars was fupported, merchants and others, acting as bankers for them, lent them large fums, which formed a maintenance to the merchant and affifted the Zemindars in improving their lands, and relieving the lower tenants, when rendered unable by bad harvefts, or otherwife, to pay the demands of Government at the ftated periods. This intercourfe in fome meafure united the landed and monied property, and gave to each clafs a natural and permanent intereft in the profperity of the other. It will revive of itfelf, when the lands become valuable, and abforb the idle money thrown into the hands of private perfons by the difcharge of the bonded debt. But Government ought to give fome demonftration of their intention to fee juftice done to thofe, who lend their money. The rate of intereft fhould be fixed, and the mode of fecurity determined, whether by mortgage or otherwife.

64. The execution of a plan of this nature will require the attention of Government to all parts of the country at once; therefore cannot be performed by a council confined to the capital of a large province. With refpect to the prefent provincial councils, I am of opinion that the inftitution was fundamentally wrong. There fhould be but one deliberative council in the ftate. The powers, delegated by that authority, fhould be purely minifterial. It feems contrary to all principle to unite execution with debate. It looks like forcing two

powers, moving on principles diametrically oppoſite in their nature, to keep pace with each other. A government, ſo conſtituted, will neither deliberate nor diſpatch. Setting aſide the obvious conſideration of an inevitable ſlowneſs of proceeding, tedious diſputes, and voluminous conſultations, one great and fatal objection to provincial councils is generally felt and acknowledged by themſelves. Their local ſituation makes them unable, from their own knowledge, to judge of the ſtate of the diſtant diſtricts, or to hear complaints, or to yield timely redreſs, or, in ſhort, to enter into the detail of government.

65. In the courſe of the year preceding the new eſtabliſhment, ſupervíſors ſhould again be appointed from the moſt diſcreet and able ſervants, who are acquainted with the language, and, if poſſible, ſuch as have a knowledge of the diſtricts where they are to be employed, and ſome acquaintance with the people. Let the ſpecial purpoſe of their appointment be to ſee this plan executed and adhered to in all its parts; and as the ſucceſs of it in its infancy will in a great meaſure depend on their aſſiduity, integrity, and the ſupport they give to all the people employed, they ought to be placed above temptation. They ſhould have an honourable means of acquiring a reward proportioned to the great truſt repoſed in them. For this purpoſe, I think they ſhould be allowed a ſalary for their expences and a commiſſion on the net amount of their collections, and payable with the other expences of collection by the diſtrict. I will not pretend to ſay what their avowed emoluments ought to be; but I am ſure that no government will be ſerved honeſtly, which does not reward its ſervants liberally.

66. The divifions of the country may be nearly the fame as in the former collectorfhips; except that Dacca is too large, contains a great many fmall Zemindaries, and ought to make three divifions at leaft.

It is moft probable that, when the Zemindars are throughly eftablifhed and Pottahs given to the Ryots, it will be unneceffary to keep the Supervifors in the diftricts. The Zemindars will gladly pay their rents at the Khalfa. Some gentlemen, on the plan of the old Fouzedars, may be fixed at convenient ftations, merely to preferve the peace and fubjection of the country; and this would be more effentially neceffary in cafe of a war.

67. The fuperintendance of the Duanny Adawlut will make an important branch of the Supervifors bufinefs, in which he fhould be attended and affifted by the Fouzedary officers, who are or ought to be men of learning in the Mahomedan law. The fervants, allowed at prefent for the Duanny Adawluts, are, as I am informed, mere clerks, and as they can be of no affiftance to him in forming proper decifions, the greateft part of them may be ftruck off.

68. The eftablifhment of fervants in each diftrict need be very fmall, as all the voluminous part of the bufinefs, forming Huftaboods and collecting Mofuffil papers, will now be unneceffary, and the accounts required will only be a ftate of each Zemindar's payments, and the arrears due from him; and a Jumma Khurch, or account of receipts and difburfements to be fent to the treafury. The Supervifor fhould have authority, and it fhould be declared his fpecial duty to prevent all attempts at monopoly or undue influence in trade, whether by the Company's agents or others. It fhould be ftrongly

ly recommended to him to protect and encourage merchants, by ſeeing ſtrict juſtice done to them, and that no vexatious impediments are thrown in their way.

69. Preparatory to this ſcheme, an order ought to be ſent to all the provincial councils to procure (firſt) an exact regiſter of all the landed property in the country, digeſted under the general heads of Zemindaries and Talookdaries, with the Pergunnahs contained in each of them.

(Secondly.) A table of the three laſt years receipts.

(Thirdly.) The character of the Zemindar and the ſtate of his family, with any other particulars, which they may think neceſſary to aſſiſt Government in the formation of a new ſettlement. Copies of theſe accounts will of courſe be delivered to the reſpective Superviſors.

70. The Committee's ſettlement, I believe, does not now exiſt intire in any part of the provinces. Great remiſſions have been made, yet heavy balances are ſtill due on this ſettlement. By relinquiſhing the latter, ſome debtors will eſcape, who have no claim to indulgence, and who ought to be preſſed with ſeverity. But, upon the whole, I deem it for the intereſt of the Company, that all balances, which cannot be collected by a certain period, ſhould be remitted. The intention of government, in this reſpect, ſhould be kept ſecret till the moment when the public declaration of it ſhall be made. The country cannot recover under the exaction of heavy balances, notwithſtanding any proſpect of future relief. By opening a freſh account, we ſhall give heart to the people; and though, in particular inſtances, the government may loſe what it would be juſtified in exacting, it ſhould be remembered, that the country has already paid much more, upon the whole, than ſhould have been demanded from it.

71. With

71. With respect to the revenue, which government should raise from the manufacture of salt and opium, I declare my opinion that it ought to be by way of duty only. The ancient Government were contented with such a duty. The object of the institution of the present Government, and of all the Company's instructions to us, is to destroy monopolies. All their orders on this subject, since the year 1766, shew that salt in particular was meant to be left as free and unburthened as possible; that their principal object was the ease and convenience of the natives, and the duty was ordered to be so regulated, as not to produce a revenue exceeding 120,000l. sterling per annum.

72. The idea of monopolizing this necessary of life, whether for the advantage of government, or of individuals, has been at all times invariably reprobated by the Company. It is particularly observable that, in their letter of the 20th of November, 1767, they say, "They had rather that even the "duties should be diminished, than that the price to the con- "sumer should exceed one hundred and forty Sicca rupees "per hundred maund.

It is notorious that the oppressions, practised under colour of the present contracts, have contributed greatly to the depopulation of the salt districts. The consequences of such depopulation are not confined to the loss of so much salt. The cultivation of the lands in those districts is performed by the same hands, which work the salt; and, when the Molungee is driven to desertion, the state proportionably feels the loss, not only in its manufacture, but in its agriculture.

73. On the subject of opium, we have yet received no instructions. The monopoly of this article is highly prejudi-

cial

cial to the foreign trade of Bengal; nor have we a right to reckon the whole revenue arifing from it as clearly gained to the Company, fince it is beyond all doubt that the landed revenue fuffers confiderably by Government's ingroffing the produce of the lands. In proportion as the monopoly operates, the rents of the lands muft diminifh. To recover the province of Bahar from it's prefent ftate of univerfal poverty and depopulation. I fee no method fo eafy and certain as throwing open the opium trade, and making fome alteration in the prefent oppreffive mode of providing the Company's falt-petre. On the other hand, my eftimate of fervices to be provided for fhews, that Government does not want this refource, and that a duty of thirty Sicca rupees per 100 maunds on falt, and of thirty Sicca rupees per maund on opium, which the trade will eafily bear, will produce as much as Government has any occafion to demand from thefe articles. To exact more is ufelefs to government, and cruel to the people. The fingle act of throwing open the trade in falt and opium will, I am convinced, in a very few years give a totally new face to the country.

74. If the fubject of the inland trade of Bengal fhould, at any time hereafter, come again under the confideration of the legiflature, the queftion, whether the reftrictions now impofed on his majefty's European fubjects, *not employed in the collections or in offices of authority*, are neceffary to be continued, will, I think, deferve their ferious attention. At a time when the Company's fervants claimed exemptions from the duties paid by the natives, when the operation of the Duftuck manifeftly tended to ingroffing the whole trade of the country, or while one of the bad effects of fuch claims was to involve us in difputes with the country go-

vernment, the prohibitions now impofed by law would have been highly neceffary. At prefent, I apprehend, they ceafe to be fo, becaufe all diftinctions of that kind are laid afide; and, *cæteris paribus*, the native muft always have a great natural advantage over the European in conducting any branch of the inland trade. In general, prohibitions or reftrictions are deftructive to commerce. In this particular cafe, they are not only lefs neceffary than heretofore, but perhaps do not intirely produce their intended effect.

Philip Francis.

NOTE.

N O T E.

THE inheritable quality of the lands is alone ſufficient to prove, that they are the property of the Zemindars, Talookdars, and others, to whom they have deſcended by a long courſe of inheritance.

The right of the ſovereign is founded on conqueſt, by which he ſucceeds only to the ſtate of the conquered prince; unleſs in the firſt inſtance, he reſolves to appropriate or transfer all private property, by an act of power, in virtue of his conqueſt. So barbarous an idea is equally inconſiſtent with the manners and policy of the Britiſh nation. When the Moguls conquered Bengal, there is no mention in any hiſtorical account, that they diſpoſſed the Zemindars of their lands; though it is frequently obſerved, that, where they voluntarily came in and ſubmitted to the new Government, they were received with marks of honour, and that means were uſed to gain and ſecure their attachment.

Only two motives could have induced the conqueror to ſuch an act of violence, as changing the property of the lands; favour, or money. In the firſt caſe, his followers and companions, claiming their ſhare in his ſucceſs, would have been moſt likely to obtain poſſeſſion of the lands; and ſome traces of their deſcendants would be found at preſent.

If money had been his object, the Muſſulman hiſtorians would have made mention of the ſums ſo acquired, as they carefully

carefully and pompoufly mention the value of all acquifitions made by their kings or generals. It is true, the forms of the royal Sunnuds, or grants, to the Zemindars, fuppofe them to hold of the fovereign *in capite*; but this I confider as a kind of feodal fiction, of which the fovereign in fact never pretended to avail himfelf, as conftituting a right to affume or transfer the poffeffion. When he grants Jaguires, or lands for religious purpofes, his order is addreffed to the Zemindars, Chowderies, and Talookdars. The land continues to be deemed a part of the Zemindary; the fovereign only grants the revenue of it. The grantee, or *Jagheerdar*, never calls it his Zemindary or Talookdarry. Mahomed Reza Cawn, in his ftate of Bengal, affirms that the princes have no immediate property in the lands; and that they even purchafe ground to build mofques and for burying-places.

In addition to this evidence, it is material to obferve, that the late adminiftration,* who either difpoffeffed moft of the Zemindars of the management of the lands, or took no meafures to reftore them, conftantly defcribe them as the *hereditary proprietors*, and on this principle, have allowed them a penfion or tythe of the grofs produce for their fupport.

The conclufion to be drawn from the preceding facts is fupported by the direct authority of thofe perfons, who, by their offices here, muft be fuppofed to have a perfect knowledge of the laws and cuftoms of Indoftan, and of the eftablifhed policy of the Mahometan government. The Roy Royan and Canongoes are competent judges of the cuftom of the country, and of the ufage of the former Government. The Pundits are the expounders of the Hindoo law. Mahomed Reza

* Of 1772 and 1773.

Reza Cawn, Naib Suba of Bengal, is appealed to for the law of the Coran, and the policy of the Mogul conquerors; and Raja Shitabroy, Naib of Patna, proves the cuſtom of Bahar. Theſe perſons were directed by the late Preſident and Council, in April 1773, to furniſh the Board with anſwers to certain queſtions, ſeverally propoſed to them, concerning the inheritance of Zemindaries. As their opinions concur, and leave no room for any farther queſtion on the ſubject, it may be uſeful to ſtate them in this place.

The following extracts are taken from the conſultations in the revenue department.

Fort-William, April 6th, 1773.

"THE deciſion of the right of the ſucceſſion depending "upon the laws of the caſt or uſages of the country, which "may occur in many other inſtances of the like nature,"

RESOLVED,

THAT the following general queſtions be put to the Roy Royan and Canongoes, to be by them reſolved according to the uſage of the country government of Bengal; and to the Pundits, who have been aſſembled for the purpoſe of preparing an abſtract of the Hindoo laws; to be by them reſolved according to the laws of the Gentoos.

I. Whether lineal deſcent conveys an abſolute right to the ſucceſſion, independent of government, or whether an act of Government is neceſſary to eſtabliſh that right?

II. Whether ſucceſſion to the Zemindaries is valid in the female line ?

III. Suppoſe the elder branch to have paſſed through four ſucceſſive generations, and become extinct, and the fourth in deſcent from the ſecond branch to be living, has the ſurvivor of the ſecond branch, who has had no poſſeſſion, a right, by the laws of the Shaſtah, or by the uſages of Bengal, to ſucceed to the Zemindary, vacant by the extinction of the elder line, or does it revert to Government ?

IV. Through how many generations does the line of ſucceſſion to inheritance of Zemindaries extend without poſſeſſion, and when does the right revert to Government ?

Fort-William, April 27th, 1773.

THE ſuperintendant of the Kalſa, delivers in to the Board, two copies of the queſtions propoſed in conſultation of the 6th inſtant, with ſeparate anſwers to each, from the Roy Royan and other officers of the Kalſa to one copy; and from the Pundits, to whom they were referred, to the other copy.

ANSWER from the Roy Royan and Conongoes.

I. AFTER the death of a Zemindar, the Zemindary devolves to his ſon, although the country belongs to the King, and may indeed give it to whom he pleaſes; but it is neither conformable to the juſtice nor the cuſtom of the country, that he give it to any other, in caſe the deceaſed Zemindar has left a ſon. The ſon has a right to take poſſeſ-

ſion

ſion of his father's Zemindary, but it is uſual for the ſon of a Zemindar, after his father's death, to repair to the preſence, and preſent a Nuzzer to the King, that a new Sunnud may be made out in his name; for, until he can produce a Sunnud, the Mutſeddies and other officers of the Sircar will not acknowledge him as Zemindar: therefore it is neceſſary, that he ſhould produce a Sunnud.

II. A daughter does not ſucceed her father in the Zemindary during the life time of her mother, unleſs the father has expreſſly appointed her (in his will) to be his heireſs; but ſhe takes poſſeſſion before either her father's brother, or her father's brother's ſon. It is neceſſary that ſhe ſhould obtain a Sunnud, which is cuſtomary for the King to grant. She cannot, of herſelf, take poſſeſſion of the Zemindary.

III. If the Zemindar leaves behind him two ſons, the deſcendants of the youngeſt, in caſe the family of the eldeſt is extinct, become entitled to the Zemindary, provided the laſt of the family of the eldeſt appointed them heirs by will: otherwiſe the King may indeed grant it to them as a favour; but is at liberty either to keep it himſelf, or to confer it on whomſoever he pleaſes.

IV. Diſpoſſeſſion is by many different ways. Should any Zemindar die during the minority of his ſon, and none of his agents are of ſufficient credit to repair to the King's preſence, give ſecurity for the *Malguzarry*,* and obtain Sunnuds; and ſhould any of the Zemindar's co-partners, or any one elſe, either by his intrigues at Court have obtained a Sunnud,

 and

* Public Revenue from the land.

and acquired poſſeſſion of the Zemindary, or been inveſted in it by virtue of the King's authority, without any apparent fault on the part of the deceaſed Zemindar's ſons ; or in caſe thoſe ſons ſhould die without ever having had poſſeſſion of the Zemindary, and a grandſon of the Zemindar ſhould claim the Zemindary, he will in thoſe caſes be entitled to it, both by the laws of equity and right of inheritance. Should the Zemindar's ſon not have been able to diſcharge the Revenue, or have otherwiſe offended againſt his Majeſty ; in that caſe, it is his Majeſty's prerogative to diſpoſe of it to whomſoever he pleaſes. If, after the Zemindar's deceaſe, none of his ſons or grandſons ſhould ever have been in poſſeſſion of the Zemindary, it in that caſe devolves to the king.

ANSWER from the Pundits.

I. UPON the death of a Zemindar, the ground belongs to his ſon, as alſo all his other effects. Whether or not the King's Sunnud is neceſſary to put him in poſſeſſion is not written in the Shaſter.

II. Should this Zemindar have neither ſon, nor wife, nor grandſon, nor great-grandſon, his daughter will enjoy the Zemindary.

III. The deſcendants of the younger brother, according to the Shaſter, will ſucceed to the Zemindary.

IV. While there remain any ſons or other deſcendants or heirs, the Zemindary will not fall to the Government. When there are no heirs, then it will fall.

(Signed by) BANESSUR SHURMUN.
KERPARAM SHURMUN.
SETARAM DEBE SHURMAN.

Fort-

Fort-William, June 1ſt, 1773.

From Mahomed Reza Cawn.

Anſwer to Queſtion I.

ACCORDING to the law of the Coran, a ſon has a right to ſucceed his father in a Zemindary, independently of any Sunnud from the King; nor is it in the King's power to diſpoſe of it as he pleaſes. His right only extends to the receiving of its *eſtabliſhed revenue.*

Anſwer to Queſtion II.

In caſe of there being no other heir, a daughter is, agreeably to the law of the Coran, heireſs to the whole of her father's eſtate, and can take poſſeſſion of the Zemindary left by her father. But, ſhould there be other heirs, ſhe has then only a right to a ſhare, as decreed in the Holy Scriptures.

Anſwer to Queſtion III.

In the caſes propoſed in this queſtion, the deſcendants of the younger brother, as far as his grandſon's grandſon, when neither he nor they ever had poſſeſſion of the Zemindary, are according to the laws of the Coran, entitled to it, nor does the King's right extend farther than over it's *eſtabliſhed rents.*

Anſwer.

Anſwer to Queſtion IV.

So long as there are any heirs of the Zemindar remaining, even ſhould they not have been in poſſeſſion of the Zemindary for many generations, the Zemindary does not become the property of the king, nor has he, agreeably to the laws of the Koran, any right over it farther than the receiving of its *eſtabliſhed rents*.

For B A H A R.

Anſwer from Raja Shitabroy.

Anſw. 1. WHEN a Zemindar dies, his ſon ſucceeds to the Zemindary according to the cuſtom of the Soubah of Bahar; but the King is entitled to the Revenue of it. The great Zemindars, for the ſake of the greater ſecurity, receive a Sunnud from the King. The King never grants one, but to *the lawful heir*. In caſe the heir is not able to pay the Revenue, he may ſell the Zemindary, which becomes *the right of the buyer*; but it is neceſſary that he ſhould receive a Sunnud.

Anſw. 2. A daughter can inherit the Zemindary, provided her father bought it, and put her in poſſeſſion, with the teſtimony of his relations, before his death. If the Zemindary deſcended to him from his anceſtors, it becomes the property

of their defcendants, and not of his daughter. If there are no fuch defcendants, it is then the right of the daughter.

Anfw. 3. If none of the eldeft brother's line is living, and the Zemindary defcended from the late Zemindar's anceftors, it is the right of the defcendants of the younger brother. If the late Zemindar himfelf bought it, and, during his life time, appointed no heir, it doubtlefs devolves to the King.

Anfw. 4. In cafe, after a Zemindar's death, his fons happened not to obtain poffeffion of it, when they afterwards appear and claim it, and are ready to pay the Revenue, the King's officers, confidering *their hereditary right*, will give them poffeffion, even after fome generations. *The Revenue belongs to the King, but the land to the Zemindar.*

" *Zemin* fignifies land, and *Zemindar* is one who poffeffes land, who pays " fome acknowledgement to the Emperor, but who is notwithftanding the free " lord of his inheritance. The *Zemindar* and *Jaghirdar* both poffefs lands, but " by very different titles; for the former is a freeholder, and the latter a te-" nant at will, by the grant of the Emperor. *Dar* fignifies a poffeffor, that " is to fay, one who holds or enjoys any thing." *Harris's Voyages,* Vol. I. p. 655.

" The Roman ftate, which fpread its dominion over Europe, left the rights " of individuals, in a great meafure, untouched; and thofe civilifed conque-" rors, while they made their own country the feat of empire, found " that they could draw moft advantage from the fubjected provinces, by fe-" curing to the natives the free enjoyment of their own laws and of their pri-" vate poffeffions." *Hume's Hiftory of England,* Vol. I. p. 282.

Ceux,

Ceux, qui ont recueilli les relations de l'Inde, nous ont donné fouvent des declamations contradictoires. Le Pere Catrou nous dit, que le Mogol s'eſt retenû en propre toutes les terres de l'empire; et dans la même page il nous dit, que les enfans des Rajas fuccedent aux terres de leurs peres.

Bernier dit, comme les autres, que toutes les terres appartiennent á l'empereur. C'eſt ce qui a beſoin d'explication. Donner des terres et en jouir font deux choſes abſolument differentes. Il n'a pas crû qu'on abuſeroit de ſes expreſſions, juſqu'au point de penſer que tous les Indiens labourent, ſément, batiſſent, travaillent pour un Tartare. *Voltaire, Eſſay ſur l'Hiſtoire, tom.* IV. 187.

LIST of Papers annexed to the Plan.

No. I. Particulars of the Jumma, according to the Ayen Akberry.

II. Jumma in the year 1728.

III. List of the Royal Officers appointed by the Emperor Akbar.

IV. Ryots Accounts.

V. Jumma of the Duanny lands.

VI. Account of Manufactures made abroad.

VII. Extract from Mr. Becher's letter to the President, dated the 24th of May, 1769.

VIII. Extracts of the Letters of Messrs. Middleton, Vansittart, Dacres, and Barwell, to the Governor-General and Council.

IX. Estimate of services to be provided for, and resources.

X. Remarks on the Estimate.

No. I.

ACCOUNT of the JUMMA of BENGAL, during Akbar's reign,

According to the Divisions at that time established, including five Sircars of Orissa, extracted from the Ayen Akberry.

	Mahls.	Dams.
Sircar Oudenah, commonly called Tanrah, - - - - - -	52	24079399½
Jennutabad, - - - - - -	66	18846967
Jutahabad - - - - - - -	31	
Mahmoodabad, - - - - -	88	11610256
Khaleefutabad, - - - - -	35	5402140
Bookla, - - - - - -	4	7131645
Poorenea, - - - - -	9	6408793
Tajepoor, - - - - - -	29	6483857
Ghoraghaut, - - - - - -	84	8383072
Pingerah, - - - - -	21	
Barbuckabad, - - - -	28	17671532
Bazouha, - - - - -	32	39516871
Sunargong, - - - - -	52	10331333
Silhet, - - - - -	8	6681620
Chatgong, - - - - -	7	11424310
Shereefabad, - - - -	26	822420750
Solimanabad, - - - - -	31	17629364
Satgong, - - - - -	53	610724620
Madarun, - - - - -	16	9403400
Orissa Sircar Jelasur, - - - - -	28	50052738
Budaruck, - - - - -	7	18087770
Cutack, - - - - -	21	91432730
Kullung, - - - - -	27	9560000
Raje Mahindah, - - - -	16	5000000
Sum total in Dams, of which forty make a rupee, - -		598459319
Rupees, - - - - - - -		14961482 15

N. B. The blank in the Jumma of two of the Sircars arises from the original Persian copy being so worn as not to be legible in those places; but the sum total is ascertained.

ABSTRAC

No. II.

ABSTRACT of the TUMAR JUMMA, or Rent-Roll, of the Soubah of Bengal;

For the Bengal Year 1135, or 1727 E. S. during the government of Sujah Cawn, according to the Division of the country at that time established.

	Mahls.								
Chuckleh Moorshedabad, containing - - - - - - - -	118	2818548	3	8	1				
Ditto Burdwan, - - - - - - -	61	2248570	15	3	1				
Do. Soutgong, Houghly, and Calcutta, - - - - - - - - - - - -	115	1473640	13	18	1				
Do. Akbernagur, or Rajimehal -	119	961758	14	6	0				
Do. Gorah Gaut (Dinajepoor &c.)	453	2179100	4	8	3				
Do. Jehanguir-nagur (Dacca) -	236	1904506	10	11	1				
Do. Bhoorna, part of Rajeshatry, &c.	115	685438	13	11	2				
Do. Jessore, - - - - - - - -	80	385386	7	0	2				
Do. Bunder Balasore, - - - -	17	108876	1	5	0				
Do. Curry Carry (part of Rungpoor, Beharbund, &c.) - - -	25	203615	13	3	2				
Do. Hidjelee (Ingerlee Salt Lands,)	37	417658	9	10	0				
Do. Istamabad (Chittagong) - -	144	176795	14	13	0				
Do. Syllett, - - - - - - - - - -	139	526476	7	12	2				
Mahl, or Ground Rents - - - - - - - - -						14099374	0	13	1
Pesh-kush, levied by way of fine on Ragoram, Zemindar of Nuddea, in annual Payment, - - - - - - - -						25000	0	0	0
Sawbuck or former Rents, - - - - - - - - -						14115374	0	13	1
INCREASE MADE IN CONTINGENT ARTICLES OF REVENUE.									
Syer Chunacolly, or custom, at Moorshedabad, - - - - - - - - -		41586	7	6	2				
Mint at Moorshedabad, - - - - - -		52745	8	0	0				
Pergunnah Chowrah, - - - - - - -		1000	0	0	0				
Mint at Rajemehal, - - - - - - -		5566	9	0	0				
Syer Buckshee-bunder, (custom at Houghly,		29989	8	1	3	130188	0	8	1
Total Jumma of Bengal, Sicca Rupees, - - - - -						14245562	1	1	2

N. B. The above Account is taken from the Records, and authenticated by the Canongoes; the particulars of it extend to each Mehal.

APPRO-

No. II.

APPROPRIATION of the foregoing REVENUE;

As it ſtood in the Bengal year 1135, or E. S. 1728, in the government of Shujah Cawn.

JAGUIRS, or eſtabliſhment for the Royal Officers, according to their different Tenures, for the Maintenance of Troops and Charges;
From which all ordinary Charges of the Province were then defrayed.

The Nazim, regiſtered in the Govearnment account at - - - - - - - - - - -	1070465	2	0	0
The Dewan, Collector-Gen. of the Revenues,	146250	0	0	0
Murſhud Cooly Cawn, Munſubdar and Naib of Dacca, - - - - - - - - - - - -	100145	12	10	0
Jaguire of Khandoran, Buxy of the Empire,	225000	0	0	0
Shumſhair Cawn, Munſubdar and Foujedar of Syllett, - - - - - - - - - -	179166	11	0	0
Munocher Cawn, Munſubdar of Rungpoor,	16666	11	0	0
Syef Cawn, - - - - - - - - - - -	180166	11	0	0
Zubcudder Cawn Mundſubar, - - - -	2500	0	0	0
Shehawmut Ally Cawn, - - - - - - -	6145	13	0	0
Aliverdy Cawn, afterwards Nazim, as Foujedar, of Rajamehal, - - - - - - -	16666	11	0	0
Sheryet Ullah Cawn, - - - - - - - -	7916	11	0	0
Suffer Cooley Cawn, - - - - - - - -	4166	11	0	0
Luff Ally Cawn, Darogha Jeſhia, Commiſſary of Muſters for the Troops to be kept up by the Jaguirdars, - - - - - - -	1666	11	0	0
Atterut Huſhim Cawn, - - - - - - -	11995	13	0	0
Cuddur Cawn, - - - - - - - - - - -	2333	5	0	0
Mahomet Ahſin Ullah, - - - - - - -	12500	0	0	0
Roy Mugal Kiſhour, Vakeel at Dehly, - -	3645	13	10	0
Hiſſam Uldeen Cawn, - - - - - - -	13333	5	0	0
Baker Ally Cawn, - - - - - - - -	4165	11	0	0
Meer Mahomed Hady, - - - - - - -	833	5	0	0
Mahomed Aſkerry, - - - - - - - - -	5833	5	0	0
Goullaum Houſſain, - - - - - - - -	707	3	0	0
Joſſindiar Beg, - - - - - - - - - -	3333	5	0	0
Carried over, - - - - - - - - - - - - - -				

No. II.

Appropriation of the Tumar Jumma Revenue continued.

Brought forward, - - - - - -										
Gocullaum Houssein Cutwall, - - - -			2500	0	0	0				
Allum Cheind Paiskar, afterwards Royroyan,			3750	0	0	0				
Jaguir of the Nowarrah, or Royal Boats, kept up on account of the incursions of the Arracanners, Muggs, &c. at Dacca, - -			778949	14	6	0				
Topeconnah, or Royal Artillery, kept up at Dacca, - - - - - - - - - - -			359180	14	8	2				
Jaguir of Amunet Cawn, Darogha of the Nowarrah, or fleet of Boats, - - - -			8333	5	0	0				
			3168318	13	4	2				
JAGUIRS of some frontier ZEMINDARS: Viz.										
Tipperah, - - - - - - -	25000	0								
Mudjua, - - - - - - -	11250	0								
Ramsing of Susung, - - -	8916	10								
Zemindar of Tiliagurry-pass, -	4583	5								
Sam Sunder, Zemindar of Jessore,	781	4								
			50531	3	0	0				
Pensions to several People, as per particulars in the Account, - - - - - - - - -			42490	15	1	2				
Charge of keeping his Majesty's elephants, and for purchasing Syllot Mats, sent annually to Delhy, - - - - - - - - - -			66136	7	12	3				
							3327477	7	8	3
Khalsa Shereefa, or Revenue of the Royal Exchequer, - - -							10918084	11	12	0
Sicca Rupees, - - - - - - - - - - -							14245562	1	1	2

N. B. Bengal, as a Province of the Empire, may have been considered as under a native Government; and being subject to no invasions at that time except the incursions of the Muggs, Arracanners, or Portuguese, settled at Chittagong, who came merely for plunder, required no other military establishments than were necessary to repress these incursions, and preserve the peace of the country and subjection of the timid inhabitants: By the best account which can be obtained, it appears,

pears, that the ſtanding force of the Emperors in Bengal was only three thouſand Cavalry, which Jaffier Cawn repreſented as unneceſſary, and procured its reform. Jaguirs, or aſſignments of lands, were made for the ſupport of a corps of artillery and fleet of armed boats at Dacca, to defend that part of the provinces from the Arracanners, &c. who uſed to come into the mouths of the Ganges in their boats, and plunder the open country. All the other eſtabliſhments were provided for by Jaguirs, as particularized in the foregoing account, whoſe tenures were partly military for the ſupport of troops, and partly civil for the charge of their ſeveral offices, and the neceſſary ſervants belonging to them. The following was the nature of a Jaguir Grant :—A certain portion of land was aſſigned to the Jarguirdar either in virtue of his office, called Muſhroot, or perſonal, and for life, called Zaut, to hold on condition of performing certain ſervices expreſſed in the Sunneed. The Jarguirdars took poſſeſſion of thoſe lands which were uſually the waſte, or leaſt improved parts of the Zemindaries from whence they were taken. The Zemindar, whoſe lands they were, received credit for them in his rents according to their proportion of the general quit-rent, expreſſed in the *Tumar* and *Tuckſeem*, and the Jaguir was regiſtered in the Government-books at the ſame rate; but, being improved by the Jaguirdar, uſually produced to him much more than the amount of the regiſter, which appeared when they were reſumed and collected by Government.

Moſt of the other Offices, mentioned in a ſeparate Liſt, were ſupported by eſtabliſhed fees.

No. III.

NAMES of the IMPERIAL OFFICERS, with the Duties of their STATIONS.

NAZIM.

FOR the guard and protection of the country, to order and regulate all matters of Government and policy, and to execute the laws of the Empire.

DEWAN.

Collector-General of the revenues, with authority in all matters appertaining thereto, to have the charge of the treaſury,

and

and remittances to court ; to grant Sunnuds under his ſeal, with the approbation of the *Nazim*, to the Zemindars, Jaghirdars, and Aumdars.

DEWAN BEUTAL.

To keep the accounts of all Expenditures made in his Majeſty's Account.

BUXY.

To keep all accounts appertaining to the Munſubdars and Jaghirdars of the Province, whether the principal Omrahs or others.

SEWANENEGAR, WACKAYANEGAR, AND HIRCARAH.

To write the accounts of all Tranſactions to Court, wheth[er] reſpecting the prices of proviſions, the ſtate of the count[ry] Ryots, or the conduct of the *Nazim* or other officers.

THE CAUZEY AND MUFTEE.

For the care of religion, and obſervation of the Mahometan rights and laws.

THE SUDDUR.

To keep the account of the Aumdars, and all charity and free lands.

THE

No. III.

The MOHTESAB, or SUPERINTENDANT of POLICE.

To ſuperintend weights and meaſures, and to prevent unlawful games, drinking, and diſorder in the markets.

The CANONGOES.

To keep the accounts of the Jumma, and other ordinances relating to the policy and government of the country.

The FOUZDARS and TANNADARS.

Stationed at ſeveral poſts, to guard and protect the country, under the orders of the *Nazim.* They were appointed to theſe ſtations from court.

No. VI.

A RYOT's ACCOUNT of RENT.

ACCOUNT of Rent paid by Netai Mundul, of the Village of Deknypehar, in the Purgunnah of Gowas, belonging to Rajeshahy, in the Bengal year 1182, or 1775-6.

Ryotty Jumma.	Beg.	Cutta.					
Ground: Viz. Booftee,	1	2		at 2 8		2 12 0	
Oud Booftee	0	13		— 1 4		0 13 0	
Of different forts,	60	11		— 3 8 per rupee,		17 5 0	
Wood,	1	0		— 0 0		3 2 0	
				Awfil		24 0 0	
Aboabs: Viz. to the year 1144 or 1737,	Ans. 5	0	Crs. 7	per rupee,	7 10 5		
Chout, 1158,	3	6	3	———	5 0 0		
Rumneh Khurch, 1159	1	6	3	———	2 0 0		
Nāgia deficient, 1160,	5	7	2	———	8 0 0		
Zemindary charges, 1167,	1	18	3	———	1 8 0		
						24 2 5	48 2 5
Serf or Batta of Coffim Ally, on the foregoing articles,	1	1	½		4 8 4		
Trafet, or increafe of 1172, on the rupee of the Awfil,					2 3 0		
Soud Belah, 1173, on ditto,	1	9	0		2 3 0	8 14 4	
Poulbundy, &c. repairs of dykes, on the foregoing articles, at	1	9	0			5 2 13	
Nagia Comwuzzen, 1180,							14 17 0
on ditto,				0 5 0		0 15 11	
Zebt Mokoofy, 1181,				2 13 1 on the Aw.		4 0 0	
Jagadare, 1181,				1 6 3 on ditto.		2 0 0	
Comwuzzen, eftablifhed on						6 15 11	
all the articles,				0 10 0		2 2 15	
							9 2 6
					Carried over		71 5 8

* N. B. Government levied As. 2 Gs. 2 Cs. 2 Cr. 2 on the Zemindar for this Article.

A Ryot's

No. IV.

A Ryot's Account continued.

	Beg.	Cut.	Rate	Amount	Subtotal	Total
Brought over						71 5 8
HARVEST GROUNDS: Viz.						
AUGUST Harveſt,						
Paya Paddy,	12	5	at 4 10 per Beg.	3 7 2 2		
Lintſeed,	21	5	— 2 10	3 5 3 0		
Hemp,	2	12	— 4 10	0 12 4 0		
Paya,			0 5	0 8 17 2		
NOVEMBER Harveſt, Vetches,	3	2	— 4 10	0 13 19 0	8 1 7 0	
Lintſeed,	6	5	— 2 10	0 15 13 0		
Muſtardſeed,	2	6	— 4 10	0 10 7 0		
Paya,			0 5	0 2 6 0		
MARCH Harveſt,					2 10 5 0	
Wheat, Barley,	10	1	— 4 10	2 13 4 2		
Gram and other Vetches	16	10	— 2 10	2 9 3 0		
Arhar,	5	0	— 6 0	1 14 0 0		
Payah per Begah,			5 0	0 7 18 0		
					7 12 5 2	
Begah's,	79	6.	AWSIL,		18 7 17 2	
ABOABS, according to the foregoing particulars,					30 11 4 2	
						49 3 2
Total Rent Rolls,						120 8 10

No. IV.

STATE of a RYOT's JUMMABUNDY in JESSORE.

AUSIL, or original rent, according to 1178, - - -		14 0 0	
Deduction of the Ausil obtained in 1178 by the Ryot, -		2 0 0	
Balance remaining of the Ausil in 1178, - - - - - - - - - - -			12 0 0

ABOABS, or TAXES, added to and calculated upon the AUSIL.

ABOAB SABUK, or ANCIENT TAXES.

Khunguee Zemindarree, or fee to the Zemindar, of 1 12 2 on the rupee of the Ausil, - -	1 3 10		
Beekh, or benevolence, being $\frac{1}{12}$ of the Ausil, -	1 0 0		
Chanda, another allowance to the Zemindar, being $\frac{1}{48}$ of the whole settlement, - - - -	0 4 0		
Serf Batta, or a due on account of Batta, and which is calculated at 3 Annas on the rupee of the Ausil, - - - - - - - - - - - - -	2 4 0		
Russoom Sessawullee, allowance first granted to Sesawills, who went to enforce the collections; now annexed to the settlement, and is calculated at the rate of 15 Gs. in the rupee Ausil,	0 9 0		
Selamy Khanabarree, or a present the Ryot made to his Zemindar when he first erected his house; now included in the Bundabust, at about - - - - - - - - - - - - - - -	0 8 0		
Ban Selammy, or rent, on account of the juice of the Khujoor-tree, at about - - - - - -	0 8 0		
Buckaya, or Balance, - - - - - - - - - -	0 8 0		
		6 12 10	
CARRIED OVER, - - - - - - - -			12 0 0

No. IV.

State of a Ryot's Jummabundy, &c.

Brought over, - - - - - - - - - - - - - - - - - - -			12 0 0
ABOAB HAAL, or NEW TAXES, laid on ſince 1179.			
Chuckla Khurtcha, or charges of the diſtrict, calculated at $\frac{1}{24}$ on the Awſil, - - - - - - -	0 8 0		
Kurtunee, or a tax occaſioned by the cuſtom of the Zemindar to deduct always ſomething from the amount paid in by the Ryots, calculated at 1 A. 5 G. in the Rup. Awſil, - - -	0 15 0		
Chanda, explained as above, being $\frac{1}{6}$ on the Awſil,	2 0 0		
Khurcha, or expences, being $\frac{1}{12}$ on do. - - -	1 0 0		
Beek, explained as above, being at about - -	0 2 0		
Neemannee, or $\frac{1}{2}$ Anna on the Rupee Awſil, -	0 6 0		
Magung, at 15 Gs. in the Rup. Awſil, - - - -	0 9 0		
Fee Roopea-Doſs-Cowerie, or 10 Coweries on do. do. - - - - - - - - - - - - - -	1 10 0		
Jereeb Mowkowſee, or conſideration for refraining from meaſuring the Ryot's lands, may be about - - - - - - - - - - - - - - - -	0 4 0		
Khurcha Moffuſſit, or charges in the country, being $\frac{9}{12}$ on the Rupee Awſil, is - - - - -	9 0 0		
Ajaradarree, or farmer's allowance $\frac{1}{12}$ on the Awſil, - - - - - - - - - - - - - - -	1 0 0		
Muſhukhuſee, at about - - - - - - - - -	0 2 0		
Serf Batta, explained as above, at $2\frac{1}{2}$ on the Awſil, - - - - - - - - - - - - - -	1 14 0		
Hringammee — at $\frac{1}{12}$ on the Awſil, - - - -	1 0 0		
Seſſawillee, explained as above, at $\frac{1}{16}$ on the Awſil,	0 12 0		
		19 9 10	
			26 6 0
Total, - - - - - - - - - - - - - - - - - -			38 6 0

JUMMA

No. V.

JUMMA of the DEWANNY LANDS, on which our Firſt SETTLEMENT was made.

I. The AUSIL, or original Ground-Rent.

II. ABOABS by Aliverdy Cawn and Serajah Dowlah.

III. KUYFFYET, or Profit, added by Coſſim Ally Cawn.

I. AUSIL,

Or original Rent, with the ancient Appropriations of it.

Khaliſſa Shereeſa, or Revenue of his Majeſty's Exchequer to be remitted to Delhy, - - - -	6798386	9	11	3				
JAGUIRS of the Circar, proviſion for the *Nazim* and *Munſubdars*, - -	2518069	14	11	2				
JAGUIR of the *Buxey* of the Empire,	115091	2	0	1				
MUSHROOT DEWANNY.								
JAGUIR, or proviſion for the Dewan,	457636	2	0	1				
MUSHROOT TANNAJAUT.								
Proviſion for the Foujedars and Tannaders, or Officers ſtationed in different parts of the country, to preſerve the peace, - - -	248823	2	15	3				
RUPEES, -					10138006	14	19	2

II. ABOAB,

Or Taxes added to the Awſil Jumma, or original Ground-Rent.

KHASNEVEESY, ſundry ſeparate articles of collection, from which the *Nuzzers* ſent to his Majeſty, and the price

No. V.

Jumma of the Dewanny Lands, &c.

Article I. brought forward, - -				10138006 14 19 2
price of rare productions of Bengal sent to court were defrayed, afterwards consolidated into a Tax, and added to the Jumma, - Sac. Rup.	222233	4	6	3
Chout, levied by Aliverdy Cawn on occasion of the tribute given to the Mahrattas, at the rate 2 An. 2 Gs. 2 Cs. 2 Crs. per Rupee, on the Khaliffa Mehals, - - -	1105513	8	17	2
NUZZERANAH of MUNSOOR.				
Gunge, levied by Seraja ul Dowlah to build the palace of Keerajiel, near Munsoor Gunge, at Moorshedabad,	370025	12	9	1
FIL KANEH.				
Collection for the support of the Nazim's elephants, - - -	210938	1	10	0
ABOAB FOUJEDARRY.				
Dues formerly paid by the Zemindars to the Foujedars, struck off and consolidated with the Jumma, - -	605468	1	5	3
CHUNAM.				
Tax for supplying the Nazim's Buildings with this article, chiefly levied by Seraja ul Dowlah, - -	151815	3	14	3
CHOKE CHANDY.				
A partial tax on the Hauts, or markets, at Moorshedabad, - -	3560	15	5	2
ESTABLISHED NUZZERANNAH.				
Given by the Zemindar to the Nazim, now consolidated with the Jumma, -	441977	12	3	0
Carried over, -				

No. V.

Jumma of the Dewanny Lands, &c.

ARTICLE I. brought over, - -.					1013 8006 1419			9
ZER MUTHOTE.								
A collection chiefly made for the expence of the Khalſa's ſervants, -	101416	1	6	0				
HESHT GOR.								
Bringing marble from the Ruins of Gor, — a partial tax. - - -	8000	0	0	0				
SERF OR BATTA.								
Added by Coſſim Ally Cawn, ordered $\frac{1}{12}$ an. on the collections, - -	453488	1	6	1				
					3674436	14	4	3
III. KIFFYET, or PROFIT of the HUSTABOOD.								
This article ariſes chiefly from Coſſim Ally's having aboliſhed the ancient mode of collecting on the *Jumma*, and ſending his own Officers to take the intire produce of the Rents, which is called *collecting on the Huſtabood*, or actual valuation, - - - - - .					4847277	1	13	1
TOTAL JUMMA, according to the articles brought on at different periods, to the Bengal year 1172, or 1765-6, when the Dewanny was ceded to the Company. - Sic. Rup.					18659720	14	14	2
N. B. The ſettlement propoſed by the Committee for 1183, or 1776-7, is for a net revenue of - - -					17773775	1	5	1
The collections now made are nearly the amount of the firſt and ſecond articles, Awſil and Aboab, being - -					13812443	13	4	1

STATE

No. V.

STATE OF THE BUNDIBUST,

As formed for the Bengal years 1172 and 1173, or from April, 1765, to April, 1767.

JUMMA, according to the eſtabliſhed articles as above, -	18659721	6	14	2
Deficient, chiefly in the article of KIFFYET, or Profit, therefore allowed as a reduction on making the ſettlement,	2581456	11	3	0
SETTLEMENT of 1172. - - - - - Sicca Rupees,	16078264	11	11	2
Increaſe, or addition, made in the following year, 1173, - -	1141636	10	12	2
	17219901	6	4	0
Deduction allowed in ſome places, - - - - - - - - -	83121	1	2	2
SETTLEMENT of 1173. - - - - - Sicca Rupees,	17136780	5	1	2

N. B. The provinces of Burdwan, Chittgong, and Midnapore, (which is a part of Oriſſa,) being ceded by Coſſim Ally on his acceſſion to the Nizamut, no Huſtabood was made of them at the Khalſa.

No. VI.

Lift of Manufactures formerly exported from Bengal, to Bombay, Surat, the Coaft of Malabar, &c.

Now either made there or brought from other Places.

RAW SILK.

FROM the increafed price of this article in Bengal, and all the prime affortments being taken for the Company's inveftment, they have been induced to fend to China for it, and employ China Raw-Silk in moft of their manufactures, though not fo well fuited to them as Bengal.

Choppa and Moomee Sarries being increafed in their price from feventy and eighty Rupees per Corge, to one hundred and fifteen, and one hundred and twenty, and the manufacture being debafed fifteen or twenty per cent. will not now anfwer, and they have fubftituted a manufacture of their own, called Lahy Sarry, for them.

Romals, Siftermanny, and Bandannas, now made at Surat.

A variety of the *Sarry* kind, of which the confumption was formerly very confiderable, are totally loft, and many of thofe goods are manufactured on the other fide of India to great perfection.

Mookta and *Mugga Sarries* are now manufactured on the other fide of India, as cheap and as good as thofe formerly export-

ed

ed from hence ; very large quantities of thoſe goods were annually exported.

Dooreas, *Mulmuls*, *Baſtaes*, *Hummums*, *Gurrahs* and other white goods, are now manufactured at Baroche, and in many parts of the Guzerat kingdom, ſuperior in quality to what are now produced in Bengal, but dear. As thoſe manufactures improve, they bid fair to ſupply both Gulphs with ſuch goods as have hitherto been only produced at Dacca.

Cottanes, *Muſhroas*, *Elatches*, once made a conſiderable branch of commerce to Madraſs, Malabar, and Bombay. Very few at preſent are exported, owing to their being advanced forty or fifty per cent. in price, and become of an inferior quality. Thoſe goods are now made about Surat, Baroche, &c. with great ſucceſs.

The piece-good trade of Bengal has been ruined by the badneſs of the manufacture and extravagant price, and it is very probable that, in white goods, the other ſide of India may make great ſtrides, as cotton comes into the hands of their manufactures near one hundred per cent. cheaper than in Bengal.

Many more articles might be mentioned which were formerly exported from Bengal, but now diſcontinued.

d

No. VII.

Extract of a Letter from Mr. Becher to the President, dated M 24, 1769.

" IT muſt give pain to an Engliſhman to have reaſon to " think, that ſince the acceſſion of the Company to the " Duannee, the condition of the people of this country has " been worſe than it was before; and yet, I am afraid the " fact is undoubted, and I believe has proceeded from the fol- " lowing cauſes. The mode of providing the Company's in- " veſtment; the exportation of Specie, inſtead of importing " large ſums annually; the ſtrictneſs that has been obſerved " in the collections; the endeavours of all concerned to gain " credit by an increaſe of Revenue during the time of their " being in ſtation, without ſufficiently attending to what fu- " ture conſequences might be expected from ſuch a meaſure; " the errors that ſubſiſt in the manner of making the col- " lections, particularly by the employment of Aumils. Theſe " appear to me the principal cauſes why this fine country, " which flouriſhed under the moſt deſpotic and arbitrary go- " vernment, is verging towards its ruin, while the Engliſh " have really ſo great a ſhare in the adminiſtration.

" On the ſubject of the Company's inveſtment, I have been " explicit to you in my letter of the 7th inſtant.

" The inconveniencies, ariſing from want of Specie, have " been ſo fully explained by the Committee and yourſelf in " your letters to the Court of Directors, that there is no oc- " caſion for my adding to what has been wrote on that ſub- " ject.

" The

No. VII.

" The ſtriƈtneſs, with which the collections have been kept
" up, and the deſtructive method of employing Aumils, I
" ſhall now give my ſentiments on, as fully as I am able,
" and then proceed to point out the remedies that appear to
" me neceſſary and practicable in the preſent ſituation of affairs.

" In Alliverdy Cawn's time, the amount of the Revenues
" paid into the Treaſury was much leſs than what comes in
" at preſent; but then the Zemindars, Shroffs, Merchants, &c.
" were rich, and would at any time, when an emergency
" required it, ſupply the Nabob with a large ſum, which they
" frequently did; particularly when he was at war with the
" Maharattas. The cuſtom then was to ſettle a Malguzzary
" with the different Zemindars on moderate terms: the Na-
" bob abided by his agreement. The Zemindars had a na-
" tural intereſt in their diſtricts, and gave proper encourage-
" ment to their Ryots; when neceſſary, would wait for their
" rents, and borrow money to pay their own Mulguzzary punc-
" tually. There were in all the diſtricts Shroffs, ready to lend
" money to the Zemindars when required, and even to the
" Ryots; which enabled many to cultivate ther grounds, which
" otherwiſe they could not have done. This mode of collec-
" tion, and a free trade, which was carried on in ſuch a manner
" that the balance proved greatly in its favour, made this coun-
" try flouriſh, even under an arbitrary Government, and at a
" time when a large tract of it was for years together annu-
" ally invaded by the Maharattas, who burnt and deſtroyed
" all they could come at, the poor inhabitants flying for ſhel-
" ter to the principal cities, European factories, &c. The ſwel-
" ling of the rivers at the approach of the rains always obliged
" the Maharattas to retire, and the inhabitants were again ſe-

" cure

" cure till January; then, having encouragement, ſet immediately to work, and endeavoured to get their crops in, and ſent to market before the time returned for the apprehended invaſion; in ſo much that, even under ſuch circumſtances, the country was in a flouriſhing ſtate, and the Zemindars, &c. able to pay the Nabob his requiſition, (on account of his extraordinary expence in keeping ſo large an army to oppoſe the Maharattas,) the enormous ſum of one Crore at one time, and fifty Lacks at another, beſides paying the Malguzzarry. I mention this, only with a view of ſhewing what this fine country is capable of, under proper management.

" When the Engliſh received the grant of the Duannee, their firſt conſideration ſeems to have been their raiſing as large ſums from the country as could be collected, to anſwer the preſſing demand from home, and to defray the large expences here. The Zemindars not being able or willing to pay the ſums required, Aumils have been ſent into moſt of the diſtricts. The Aumils on their appointment, agree with the miniſters to pay a fixed ſum for the diſtricts they are to go to; and the man that has offered moſt has generally been preferred. What a deſtructive ſyſtem is this for the poor inhabitants? The Aumils have no connection or natural intereſt in the welfare of the country, where they make the collections, nor have they any certainty of holding their places beyond the year: the beſt recommendation they can have, is to pay up their *Kiſtbundees* punctually; to which purpoſe they fail not to rack the country *where they make the collections*, whenever they find they cannot otherwiſe pay their Kiſts, and ſecure a handſome ſum for themſelves. Uncertain in their office, and without opportunity of acquiring

" money

No. VII.

" money after their difmiffion, can it be doubted that the fu-
" ture welfare of the country is not an object with them, nor is
" it to be expected in human nature. Thefe Aumils alfo have
" had no check on them during the time of their employ-
" ment: they appoint thofe that act under them, fo that du-
" ring the time of the year's collection their power is abfolute.
" There is no fixed Huftabood, by which they are to collect,
" nor any likelihood of complaint, till the poor Ryot is really
" drove to neceffity, by having more demanded of him than he
" can poffibly pay. *Much thefe poor wretches will bear, ra-*
" *ther than quit their habitations to come here to complain*, efpe-
" cially when it is confidered that it muft always be attend-
" ed with lofs of time, rifk of obtaining redrefs, and a cer-
" tainty of being very ill ufed, fhould the Aumil's influence
" be fufficient to prevent the poor man's obtaining juftice, or
" even accefs to thofe able to grant it to him. On this de-
" ftructive plan, and with a continual demand for more Re-
" venue, have the collections been made ever fince the Eng-
" lifh have been in poffeffion of the Duannee. Many other
" errors might be taken notice of, but I am afraid of ti-
" ring your patience; and I hope what I have reprefented will
" convince you of the neceffity of alterations in the plan of
" collecting the Revenues, as well as that of providing the
" Company's inveftment, &c. You will obferve, Sir, the Bun-
" dibuft, fettled every feafon, has exceeded the collections by
" many lacks; and that of what remained, as a balance, very
" little has ever been recovered, fo that in reality the fet-
" tlement is merely chimerical; I would refer it to your con-
" fideration, whether it would not be better to fettle the
" Bundibuft at a lower rate, equal to what has been paid in-

" to

" to the Treaſury in any one ſeaſon, ſince we have been *a*n
" poſſeſſion of the Duannee. Such a ſettlement would, I ap-
" prehend, enable us to make an abatement for the relief of
" the inhabitants in ſome particular tax which bears hard
" on them; and at the ſame time, by proper checks and
" conſtant attention to the conduct of thoſe employed in ma-
" king the collections, to prevent their frauds, I am of opi-
" nion, the Company would receive a larger real income from
" this country, than they have hitherto done, at the ſame
" time that the country would flouriſh."

Extract

No. VIII.

Extract of a Letter from Samuel Middleton, Esq. to the Governor-General and Council, dated February 5, 1775.

" IT is too melancholy a truth, that the whole country
" suffered a very dreadful depopulation at the time of the
" famine, and that the present thinness of the inhabitants
" manifests very clearly, that the effects of that calamity still
" remain."

" Had the proper measures been pursued after that event,
" probably the effects of it might by this time have been felt
" in a much less considerable degree; but too much regard
" having been then and thereafter paid to the realizing as
" considerable a present Revenue as possible, those effects have
" of course continued aggravating."

" When a very considerable portion, supposed even a third
" of the whole inhabitants, had perished, the remaining two
" thirds were obliged to pay for the lands now left without
" cultivators."

" The country has languished ever since, and the evil con-
" tinues enhancing every day.

" The settlement made of the Rajeshahi province was
" unavoidably arbitrary. They were obliged to have recourse
" to the settlements of former years, and did not take into
" consideration, that those settlements were merely nominal.

" The first remedy, without the adoption of which all other
" measures will be fruitless, is a universal remission of some
" considerable portion of the Revenue throughout the provin-
" ces; such remission should have been made immediately on

" the famine. Its not taking place then has made it more " and more necessary every day, and the longer it is delayed " the more ruinous the consequences must be to this coun- " try and its Revenues.

" I would also recommend the leaving the lands, whenever " it can possibly be done with security to Government, in the " Zemindars hands, in preference to indifferent Izardars, al- " though the latter may bid more for the farms."

February 10th, 1775.

Extract of a Letter from Mr. Dacres to the Governor-General and Council.

" TO grant a remission in the rents is a measure, which " I have to recommend, to remedy the general decline of " the Revenue.

MAHOMEDSHY.

" I believe the amount of the settlement exceeds the abi- " lity of the district; and if the farmer was not a responsi- " ble man, would, I apprehend, fall greatly in arrears. The " common distresses attendant on the famine, are again to " be quoted as the cause of its decay.

NUDDEA.

" Of that I am necessitated to give a still more unfavoura- " ble account, than of any yet mentioned.

" The

No. VIII.

" The apparent decline of the Revenue, in general, is to
" be attributed to many cauſes; the firſt, and moſt material
" is the havock which the famine made amongſt the inhabi-
" tants, and which was conſequently attended with a decreaſe
" in the cultivation. The lands have been taken in farm at
" a rent exceeding their ability. The farmers, to fulfill their
" engagements, have realized from the huſbandman a larger
" rent than he has been able to afford; under this hardſhip,
" to forſake his profeſſion and his country has been the eaſieſt
" and ſpeedieſt means of relief.

" To remedy theſe evils, and to reſtore the country to a
" flouriſhing ſtate, there is but one effectual method: grant
" the Ryots a total remiſſion of the taxes which have been
" accumulating on their payments for theſe laſt fifteen or
" twenty years paſt; let a ſettlement be then made with the
" Zemindars, fixing the rent to perpetuity, and truſt to a ſale
" of their property as a ſecurity for their payments."

Extract of a Letter from Mr. George Vanſittart, to the Governor-General and Council, dated January 20th, 1775.

" I Attribute the collections falling ſhort of the ſettle-
" ment, to the ſettlement having, in ſome places, been
" overrated, and in almoſt every place fixed as high as could

" be afforded in a favourable ſeaſon ; ſo that every extraordi-
" nary accident unavoidably occaſioned deductions or balances.

" This, I regard as the general cauſe throughout the Bengal
" province. I apprehend there is no immediate remedy, no
" poſſibility of realizing the ſettlement, unleſs by reducing it
" to the actual value of the lands.

BURDWAN.

" The five years ſettlement of Burdwan could not have
" been realized, even if the ſeaſons had been conſtantly fa-
" vourable.

MIDNAPORE.

" The ſettlement of Midnapore, although the increaſe has
" been very heavy, may, I think, be realized if the ſeaſons be
" favourable; but every extraordinary accident muſt occaſion
" deficiencies.

BEERBOOM.

" The Beerboom ſettlement was overrated, and could not
" have been realized in the moſt favourable ſeaſons.

BISHUNPORE.

" The Biſhunpore ſettlement was alſo over-rated, but not
" very much. The farmers relinquiſhed at the beginning of
" this year.

PATCHAET.

" Patchaet was as much overrated as Beerboom. No one
" I believe, will aſſert that Bengal is in as flouriſh-
" ing a ſtate at preſent as in the year 1757, when firſt we

" acquired

" acquired an influence. Its decline arises from the decay of " commerce, the drain of specie, and the loss of inhabitants.

" The reduction of the Ryots rents to the standard of " what they paid twenty years ago, and the letting out the " country on fixed and easy leases for life, would probably " be very useful."

Mr. Barwell, speaking of the over-valuation of Patchaet and and Bishunpore, observes that this has been an extensive evil; and he flatters himself that the error of past times, grounded on a desire to obtain *the highest possible Revenue*, will not be preserved in the present; since we have the experience of others to regulate us, and to prevent our falling into the same mistakes. He says that, in almost all the divisions of Bengal, the lands were over-valued, and many of the renters ruined.

ESTIMATE

No. IX.

ESTIMATE.

Services to be provided for.

1	Army, as per eſtabliſhment, - - - - -	6764264	0	0				
	Contingencies and ſtores, - - - - - -	2665000	0	0				
	Revenue commiſſion to the Field Officers, -	93651	0	0				
					9522915	0	0
2	Fortifications and repairs, - - - - - - - - - - - -				1000000	0	0
3	Inveſtment and all commercial eſtabliſhments, - - - - - - - - - - - - - - - - -				9280000	0	0
4	Marine, - - - - - - - - - - - - - - - - - - -				335880	0	0
5	Remittances to the other Preſidencies, - - - - - - - -				2000000	0	0
6	Civil eſtabliſhment: Viz.						
	1 General department, - - - - - -	1255833	10	0			
	2 Court of Judicature, - - - - - -	362000	0	0			
	3 Revenue department, - - - - - - -	3337425	14	0			
					4955259	8	0
7	Lord Clive's Jahire, - - - - - - - - - - - - - - -				258631	0	0
					27352685	8	0
	Unappropriated Surplus, - - - -				3711547	6	0
					31064232	14	0

Ways

No. IX.

Ways and Means.

1 Territorial Revenues: Viz.							
Duanny lands - - - - - - - - - - -	13821757	0	0				
Ceded lands, - - - - - - - - - - -	5887932	0	0				
Suba Bahar, - - - - - - - - - - -	4303279	0	0				
	24012968	0	0				
Deduct a general remission of ten per cent. -	2401296	0	0				
Sicca Rupees, - - - - - - - - - -	21611672	0	0				
Batta, 16 per cent. - - - - - - - - -	3457867	8	0				
					25069539	8	0
2 Tribute from Raja Cheyt Sing, - - -	2266180	0	0				
Deduct 2 per cent for remitting, - - - -	45323	10	0				
Sicca Rupees, - - - - - - - - - -	2220856	6	0				
Batta, 16 per cent. - - - - - - - -	355337	0	0				
					2576193	6	0
3 Duties on Opium, - - - - - - - - -	180000	0	0				
Batta, 16 per cent. - - - - - - - -	28800	0	0				
					208800	0	0
4 Calcutta customs, - - - - - - - - - - - - - - - - -					411200	0	0
5 Bills on Europe, - - - - - - - - - - - - - - - - -					1680000	0	0
6 Europe cargoes, - - - - - - - - - - - - - - - - -					800000	0	0
7 Mint duties, - - - - - - - - - - - - - - - - -					18500	0	0
8 Captains and Officers certificates, - - - - - - - - - -					300000	0	0
Current Rupees, - - - - - - - - -					31064232	14	0

Remarks

No. X.

REMARKS ON THE ESTIMATE.

Services to be provided for.

I. ARMY.

THIS ſum is the amount of General Clavering's eſtimate, entered on the Conſultations of 13th March, 1775, which provides for the whole pay and allowances of the army at preſent kept up, with every eſtabliſhed contingent expence, and ſuppoſes one brigade to be conſtantly maintained on the war eſtabliſhment.

In addition to the ample proviſion made for the eſtabliſhed pay and allowances of the army, I allow 2665000 rupees for military ſtores, and all extraordinary unforeſeen expences. From the whole charge for the army, I ſhould have a right to deduct the pay of one brigade borne by the Nabob of Oude, amounting to 3120000 rupees per annum, and the annual ſaving of the fixed pay and allowances of officers, lately appointed to his ſervice, amounting to 108131 current rupees. There is no likelihood that either they or the brigade will be withdrawn from thence for many years. The ſaving on theſe articles, which ought to remain in the Treaſury, and be a reſource againſt emergencies, is very great, and ſtrictly I might take credit for it; but I mean to make the eſtimate ſo liberal as to obviate all cavils or objections.

The

No. X.

The eſtimate for 1775, formed by the Accountants General, allows but eighty-two lacks for the ſame ſervices, for which the preſent eſtimate allows 9429264. This ſum ought greatly to exceed the real expence. If it is not equal to it, the overcharge muſt be attributed to ſuch groſs and extravagant abuſe as no government ought to ſubmit to.

II. FORTIFICATIONS.

The exact ſum limited by the Company for this ſervice and all repairs, reckoning the current Rupee at two ſhillings.

III. INVESTMENT, &c.

This ſum ſuppoſes the proviſion of cargoes for ſix ſhips at fourteen lacks and a half of current Rupees per ſhip, and of five lacks eighty thouſand Rupees for all expences of factories and other commercial charges.

N. B. The Company's general allowances of houſe rent and ſalaries to the different ranks of their ſervants (except thoſe of the members of the Board of Trade) are provided for under the head of the General Department. The Accountants eſtimate propoſes but eighty lacks of current Rupees for the inveſtment. The Company will judge whether the ſum of 9280000, now allowed for all charges on this head, would not, if fairly applied, produce them as great an inveſtment, as it would be prudent to demand or reaſonable to expect, conſiſtently with the welfare of the country, on which the permanent duration of this great tribute muſt depend.

No. X.

IV. MARINE.

This ſum is the average of the eſtimated expence of the Marine for the enſuing ten years. It is formed by the Marine paymaſter, and is very liberal.

V. REMITTANCES to the other PRESIDENCIES.

The extraction of twenty lacks of Rupees per annum, added to the ſums conſtantly ſent to Europe, is a drain on theſe provinces which they are by no means able to bear. The allowance therefore on this head muſt, in my opinion, be reduced.

VI. CIVIL ESTABLISHMENT.

The three ſums which compoſe the total for this ſervice, are taken from the actual expence, eſtimated by the proper officers in each department. The real charge in the Revenue Department will ſoon be reduced conſiderably below the ſum allowed for it. Juggusſeet's penſion of 121800 current Rupees will be paid off in April 1777, therefore ſtrictly ought not to be a charge in my eſtimate. Atteram Odowla is very old, and Roah ul dein Huſſein Cawn very infirm. Their penſions, therefore, amounting to 156888 current Rupees may be expected to fall in a few years. This ſhews a certaintainty of increaſing reſources, and is ſo much in favour of the preſent eſtimate.

VII. LORD CLIVE's JAGHIRE.

The amount of this article will be a ſaving at the end of the term for which it is granted, and increaſes the available ſurplus in the Treaſury.

WAYS

No. X.

WAYS and MEANS.

I. TERRITORIAL REVENUE.

THE amount in each article is the average of the three laſt years net receipts into the Khalſa (ending in April 1775) including the Government cuſtoms and ſalt-duties, which laſt will of courſe increaſe when the trade ſhall be laid open. From the total I deduct a general remiſſion of ten per cent. as a relief to the people; and on this I reſt the ſaving of the country. The diſtribution will depend on the reſpective circumſtances of each diſtrict. The great ſurplus, ſtill remaining, leaves no pretence for not granting it. The ſalary of the Royroyan and officers of the Khalſa, together with the expences of the ſeveral Revenue-Officers at the preſidency, are charged and provided for under the head of the Revenue department in the civil eſtabliſhment. The net receipts into the Khalſa, on which this eſtimate is founded, are excluſive of the payment of charges of collections in the diſtricts, ſalaries to the Provincial Councils, &c. As theſe charges will be rather diminiſhed by the preſent plan, I conceive the amount of the eſtabliſhment now exiſting will be an ample proviſion for them. This of courſe, when regulated, muſt be added to the aſſeſſment on each diſtrict, as it is at preſent.

No. X.

II. TRIBUTE from RAJA CHEITSING.

The allowance of two per cent. being made for the expence of remittance, the remainder will come net into the Treasury.

III. DUTIES on OPIUM.

I calculate the whole quantity of opium, on which duties are to be collected, at no more than three thousand chests of two Maunds each, at the rate of thirty Rupees per Maund. The present contractors have engaged to deliver three thousand nine hundred and eighty chests, and when the trade is laid open it is probable the produce will increase.

IV. CALCUTTA CUSTOMS.

A medium of the three last years net receipts, all charges deducted.

V. BILLS on EUROPE.

This is the sum to which the Court of Directors have limited this Presidency for the two last years.

CARGOES from EUROPE.

This is rather less than the usual amount of the annual produce. The demand for European commodities, particularly coarse cloth, is likely to increase.

VII. MINT DUTIES.

The same sum, for which credit is taken by the Accountants in their estimate.

VIII. CER-

VIII. CERTIFICATES.

This is calculated at the rate of 5000l. ſterling for each ſhip.

With regard to the unappropriated ſurplus, amounting to 37,990,43 15. I need only obſerve that it promiſes to be an increaſing fund, and that of itſelf it conſtitutes as great a reſource againſt unforeſeen emergencies as any ſtate need or ought to reſerve for that purpoſe. Far from endeavouring to increaſe this fund, I conceive that, when one year's clear amount of it ſhall be realized in the Treaſury, a proportionate remiſſion ſhould in future be made in the collections, otherwiſe the accumulating ſurplus would by degrees abſorb all the circulating ſpecie of the country.

SECOND PART.

REVENUE DEPARTMENT, *November* 1, 1776.

GOVERNOR-GENERAL.

IN whatever manner it may be hereafter determined to form the new ſettlement of the provinces, after the expiration of the preſent leaſes, it will be equally neceſſary to be previouſly furniſhed with accurate ſtates of the real value of the lands, as the grounds on which it is to be conſtructed. To obtain theſe will be the work of much official knowledge, ſome management, and unremitted labour, in compiling and collating the accounts of the paſt collections, in digeſting the materials, which may be furniſhed by the Provincial Councils and Dewans, in iſſuing orders for ſpecial accounts and other materials of information, and in deputing native officers on occaſional inveſtigations.

It is impoſſible for the Board to conduct a buſineſs of ſuch detail; neither can it be left wholly to the provincial Councils. It requires uniformity in the deſign, authority in the execution, and an extraordinary ſhare of reſponſibility to animate the zeal of thoſe, who are entruſted with the charge of it.

I therefore propoſe that a temporary office be conſtituted to execute this buſineſs, under the conduct of one or of two co-

venanted

uenanted ſervants of the Company, aſſiſted by a Dewan, and other officers, either ſelected from the officers of the Khalſa, or occaſionally choſen for ſpecial commiſſions, that, for the ſake of diſpatch, all orders iſſued from the office for the execution of ſuch particular ſervices, as ſhall have received the general ſanction of the Board, be written in the name of the Governor-General, and the controul of it be committed to his immediate charge.

Beſides the immediate duty of this office, which I have before deſcribed, and which I ſuppoſe to be indiſpenſably neceſſary and eſſential to the formation of an equal ſettlement, many other points of inquiry will be alſo uſeful to ſecure to the Ryots the perpetual and undiſturbed poſſeſſion of their lands, and to guard them againſt arbitrary exactions. This is not to be done by proclamations and edicts, nor by indulgencies to the Zemindars and farmers. The former will not be obeyed, unleſs inforced by regulations ſo framed as to produce their own effect without requiring the hand of Government to interpoſe its ſupport; and the latter, though it may feed the luxury of the Zemindars, or the rapacity of the farmers, will prove no relief to the cultivator, whoſe welfare ought to be the immediate and primary care of Government.

The deſign of eſtabliſhing new Pottahs for the Ryots, the failure of which has been often objected to, as a reproach on the late adminiſtration, has been tried with equal ill ſucceſs by the preſent in their late ſettlement of Burdwan, when, notwithſtanding the ſolemn engagement of the Zemindar and the preremptory injunctions of Government, not a Pottah has yet been granted (if my information is true, and it may be eaſily proved) nor will be granted, of a different tenure from

thoſe

thofe which have been cuftomary for fome years paft, unlefs more regular means are taken to produce them. Future effects may be concluded from fuch fimple caufes without the fpirit of prophecy. It is the intereft of the Zemindar to exact the greateft rent he can from the Ryots, and it is as much againft his intereft to fix the deeds by which the Ryots hold their lands, and pay their rents, to certain bounds and defences againft his own authority.

The foundation of fuch a work muft be laid by Government itfelf. All that I would here propofe is, to collect the materials for it by obtaining copies of the prefent Pottahs, and of the Nerricbundee, or rates of land, by which they are regulated in each diftrict, and every other information, which may throw a light on this fubject, and enable the Board hereafter to eftablifh a more permanent and regular mode of taxation.

REVENUE DEPARTMENT, November 5, 1776.

Mr. FRANCIS.

I Have confidered the Governor-General's propofal for the inftitution of a new office in the Revenue department, (for the purpofes therein defcribed) with the ftricteft attention, and with every difpofition, which the Governor himfelf could wifh to imprefs upon me, to co-operate with him in the plan and execution of the enfuing fettlement. I deem it my duty, in the firft inftance, to deliver my fentiments freely on every meafure,

ſure, which has relation to this important ſubject; in the next, to aſſiſt even in the conduct of arrangements, which I may not approve, and to promote their ſucceſs, when once they are reſolved on. In this reſpect my conduct, after a reſolution taken, will not be affected by the opinion I may expreſs in the previous debate. The Governor has been long acquainted with my general opinion on the ſubject of a permanent ſettlement, and, I perſuade myſelf, will not attribute my diſapprobation of the propoſal now before me, to any other motives, but thoſe which I profeſs.

If nothing elſe were in queſtion, but the inſtitution of a temporary office for the diſpatch of a voluminous and intricate buſineſs, to collect and methodiſe confuſed materials, and to make inquiries or to iſſue orders purely of detail in the name of the Governor, under the general ſanction of the Board, I ſhould yield to it without difficulty, whether convinced or not of the utility of the inſtitution. The perſon, on whom the principal ſhare of reſponſibility will fall, ought to be aſſiſted in that way, in which he may chiefly think he wants aſſiſtance.

My objections go to the avowed or implied principles of the plan, in the formation of which the new office is to be employed. I collect the principles of the Governor's plan from the inquiries he intends to make. The nature of the information he propoſes to obtain, ſuggeſts to me the only purpoſe, to which it can be applied. It is poſſible however, that I may be miſtaken in both inſtances.

FIRST PROPOSED OBJECT.

To be previoufly furnifhed with accurate ftates of the value of the lands, and thefe to be obtained from the accounts of the paft collections, from materials furnifhed by the provincial Councils, from fpecial accounts and other materials of information, and by deputing native officers on occafional inveftigations.

I would firft afk, what is the purpofe of this accurate valuation of the lands. Is it meant to exact from the people the utmoft revenue they can poffibly pay? or fhall we content ourfelves, once for all, with fuch a revenue, as the fervices of Government, conftituted as it is at prefent, indifpenfibly require?

If the firft was a juft or attainable object, it ought to have been effected by the Committee of Circuit's fettlement. The lands were let to the higheft bidders without any other confideration, for the avowed purpofe of afcertaining the utmoft revenue, which Government could obtain from them.* The actual collections, made on this plan, ought therefore to be admitted as the teft of what the country, upon the whole, will pay. In this fenfe, I am convinced it will prove too much; becaufe no fair conclufion can be drawn from a temporary rack-rent to a permanent revenue.

If, at this time, any more particular informations are neceffary, I wifh to know of what nature they are, and from what fources they are to be procured. Will the farmers, or any

* "Mr. Haftings and Mr. Barwell, in their joint Minute of April 22, "1775, exprefsly fay, that *the afcertaining the value of the feveral diftricts has been "fufficiently accomplifhed.*"

any of their agents, furniſh us with accounts of their actual collections; that is, will they make us acquainted with their profits, merely becauſe we aſk them? eſpecially after all of them have applied for remiſſions, and many have obtained them? Hitherto their communications to Government exhibit nothing but loſs, deficiency, balances, and the neceſſity of remiſſions. If they give us *any* Mofuſſul accounts whatever, we may be aſſured that ſuch accounts will be falſified.

Neither can we expect more credible information from the Zemindars, whom we have diſpoſſeſſed of the management of their lands, and removed from any concern in the collections; or whom we have reduced to the condition of farmers, and of courſe have obliged to act upon the ſame principles. Theſe are the very laſt people, from whom, in their preſent circumſtances, we have any right to expect aſſiſtance. A ſyſtem of taxation, which avowedly aims, or is ſuppoſed to aim at raiſing the greateſt poſſible revenue, is in its nature hoſtile to every ſpecies of private property, and tends to make every proprietor an enemy to government. To ſuch a ſyſtem the people of this country have nothing to oppoſe, but a concealment of whatever means or fortune they have left.* This is their only and laſt defence; and this, it is ſuppoſed, will be given up without difficulty, upon the firſt attempt of Government to penetrate through it.

But perhaps it is meant to obtain the propoſed accounts from the Ryots themſelves. In that caſe, ſome millions of the

 loweſt

* "Precautions, par leſquelles tous les ſujets en general tendent à ſe "montrer pauvres, et à ſe faire un bouclier de leur miſere." *Mirabeau. Th. "de l'Impot. p.* 108.

lowest order of people are to be separately asked, what each of them has paid, in any given period, to the farmer or collector immediately above him; and Government must not only confide in the truth of his answer, but in the exactness of the report of it. Now I apprehend, it is not the interest of the Ryot to speak the truth in any case, in answer to such an inquiry. If he supposes it made for the purpose of giving him relief, he will exaggerate his distresses, and the oppression he labours under. But as his experience is not likely to suggest that idea to him, and as diffidence, distrust in Government, and fear of *any* alteration is the first principle of action with the natives of all ranks,* he will probably suspect, that the inquiry is not made for his benefit; but either with a view to load him with new taxes, or to continue him at the utmost rate he has ever paid. In this case, he will sink the amount of his actual payments, lest what he is able to pay in future should be determined by what he has paid heretofore.

Let it be supposed nevertheless that, by some means or other, all difficulties are overcome, and that we are in possession of exact copies of the accounts of the Mofussul collections. I then wish the Board to consider, what an enormous mass of loose, confused, and intricate Bengally accounts will be thrown upon our hands, out of which two of the Company's covenanted servants, with the assistance of a few native officers, are to draw a clear distinct abstract of the actual collections of every village in the three provinces. All this must be done some time

* "I have the authority of Mr. Hastings and Mr. Barwell strongly in support of this assertion." *See their joint plan of April,* 1775, *paragraph* 17.

time before April next; and Government is to be ſo well aſſured of the accuracy of the account, that we may ſafely make it the foundation of our ſettlement. The complex idea, which the whole operation gives me, is a union of confuſion and impoſſibility, through which I am confident no human penetration can find its way.

In conſidering the object of the propoſed accurate valuation of the lands, ſuppoſing it attainable, it appears to me that it would be uſeleſs, except for the ſingle purpoſe of levying the greateſt poſſible revenue. The valuation itſelf could only be true at one given point of time. The proportionate value of lands fluctuates in all countries, according to the immediate induſtry or ability of the owners. In this country more particularly, it depends on accidents of drought, inundation, or favourable ſeaſon, of which no general calculation can be formed. But this object, I hope and believe, is not in contemplation. An attempt to annihilate all intermediate profits between the Ryot and the Government, if it were juſt and reaſonable in itſelf, I am confident would never ſucceed, though it would be productive of miſchief in many other ſenſes. Oppreſſion would ſtill exact, and fraud pervert from the receipts of Government, thoſe profits which we might endeavour to aboliſh; but, in that caſe, inſtead of ſupporting the natural and lawful proprietors of the ſoil, they would ſink with agents, collectors, and farmers; a race of men, "who have no bowels for the contributors who are not their "ſubjects, and whoſe univerſal bankruptcy, if it ſhould hap-"pen the day after the farm is expired, would not much "affect their intereſt." The idea itſelf ſuppoſes the extinction of thoſe ſucceſſive ranks of ſubordination in ſociety,

through

through which the operations of Government defcend, by regular and eafy gradations, from the fummit to the bafe. When the fimple and natural channels of authority are quitted or difcompofed, the ftate itfelf lofes that fhape and proportion, which conftitute its ftrength, and qualify it for duration.*

What then is the prefent object of Government? We know the amount of our expences; and we know in general what the country can pay. We alfo know that in general it has been much over-rated. Our Provincial Councils are able to inform us, what particular diftricts have been favoured or oppreffed, in what parts the collections have been realized without difficulty, and what diftricts indifpenfibly require relief. Our conftant experience tells us that, upon the whole, there ought to be a remiffion. I admit that an affeffment, formed on thefe grounds, may not be perfectly accurate or equal; but this inconvenience, whatever it may be, is neither capable of a remedy, nor does it deferve to be regarded. The inequalities of an affeffment, in itfelf not exceffive and intolerable, will foon level of themfelves, provided all parties know with certainty the utmoft they are to pay, and are affured that they fhall not be expofed to an arbitrary increafe of demands on future improvements.† Without a fixed Jumma, I affirm that

* The moft ftable foundation of legal and rational government is a due fubordination of rank, and a gradual fcale of authority; and tyranny alfo itfelf is moft furely fupported by a regular increafe of defpotifm, rifing from the flave to the fultan. *Blackftone*, IV. 104

† " ar cet arrangement on evite les eftimations des biens; eftimation qui " ne pourroit être qu' infidelle et paffagere; ceft à dire, toujours auffi variable que

that no other meaſures whatſoever can ſave the country. A conquered province, eſpecially at ſuch a diſtance from the ſeat of empire, can have no other poſſible ſecurity againſt the miniſters and repreſentatives of the governing power.*

I am ſenſible that my opinion, on this or any other great political queſtion, is no authority. I deſire therefore to ſupport it by thoſe of men already in poſſeſſion of the public reſpect and eſteem. I fear no condemnation, which may involve me with Dr. Smith, Sir James Stewart, and Monteſquieu.

"It is no eaſy matter to frame the valuation of all the pro-
" perty of a country: and it is a ſcheme I ſhould be very far
" from propoſing, unleſs the ſpirit of a nation took ſuch a
" turn, as to wiſh it. But where a determinate ſum has been
" in uſe to be levied upon a certain diſtrict, it does not ap-
" pear ſo difficult to make a proportional diſtribution of it ac-
" cording to equity, and to adhere for the future to that diſ-
" tribution, conſidering it as a *proportional* valuation, if not
" a *real* one. This is done every year, and without it no ſuch
" tax could be raiſed. But, when annual diſtributions are
" made, diſcontents conſtantly ariſe; and the pretended equa-
" lity thereby obſerved, produces worſe effects than the in-
" equalities,

" que les baux, ſelon les differents états de dépériſſment ou d'accroiſſment de
" l'agriculture." *Mirabeau*, 220.

* " Que la repartition générale pour les lieux, une fois faite, le fût à de-
" meure, et ſans craindre de retour ni de nouveaux ſupplements, à fin que
" chaque province en particulier pût voir à part le bloc qu'elle a à ronger, le
" brandon qu'elle a à eteindre."

" Le tout à demeure, á fin que perſonne n'eut deſormais à craindre de trava-
" iller en vain, et peutêtre á ſon propre dommage, ſi ſon labeur ne ſervoit
" qu'à lui faire porter un jour la portion d'autrui." *Mirabeau*, 224.

" equalities, which would follow from the other ſcheme;
" becauſe the change in the relative value of poſſeſſions would
" then be chiefly owing to the induſtry of every proprietor
" in improving his lot." *(Vide Sir James Stewart, Pol. Oecon. Vol. II. p. 563.)*

" A fluctuating annual valuation, which is the caſe in France,
" produces numberleſs inconveniencies; and upon the whole,
" they are far greater than thoſe, which it is intended to
" avoid.

" I agree that the ſame land may be worth more one
" year than another; but it is impoſſible, by a fluctuating
" valuation, to aſcertain that difference over a whole country,
" to the ſatisfaction of every one; and although, by fixing
" it at one rate upon every poſſeſſion, inequalities muſt take
" place, yet fixing it from riſing in proportion to improve-
" ment, will prove an encouragement to induſtry, which will
" greatly over-balance ſuch an inequality. Every one then
" will be in the way of acquiring an addition to his income,
" free of land tax; and, if this be thought too great an en-
" couragement to improvement, let the regulation be only
" fixed for a determinate time, ſuppoſe a century. This is no
" more than giving every one a leaſe, as it were, of their
" land-tax for a hundred years; and experience ſhews, that,
" without granting long leaſes, it is impoſſible that lands
" ſhould ever be improved." *Vide, ditto Vol II. p.* 578.

" The uncertainty of taxation encourages the inſolence and
" favours the corruption of an order of men, who are natu-
" rally unpopular, even where they are neither inſolent nor
" corrupt. The certainty of what each individual ought to
" pay is, in taxation, a matter of ſo great importance, that a
" very

" a very conſiderable degree of inequality, it appears, I be-
" lieve from the experience of all nations, is not near ſo
" great an evil, as a very ſmall degree of uncertainty." *Vide Dr. Smith's Inquiry. Vol. II. p.* 424.

"In forming a regiſter of the different claſſes of landed pro-
" perty, it is very difficult to aſcertain the ſeveral differences,
" and ſtill more ſo to find people who have no intereſt in
" miſtaking them. This creates two kinds of injuſtice; that
" which is in the officer of Government, and that which
" is inherent in the thing itſelf. But if, on the whole, the
" tax be not exceſſive, if it ſtill leaves plenty to the people,
" theſe particular inequalities are of no moment. If, on the
" contrary, nothing is left to the people but what is pre-
" ciſely neceſſary for their exiſtence, the leaſt diſproportion
" will be of the greateſt importance." *Monteſquieu*, XIII. 7.

" *THE SECOND OBJECT of the propoſed office is to ſecure the*
" *Ryots in the perpetual and undiſturbed poſſeſſion of their lands, and*
" *to guard them againſt arbritrary taxations. This is to be effected*
" *by new Pottahs, formed on an inſpection of the preſent Pottahs,*
" *and of the rates of land, by which they are regulated in each*
" *diſtrict.*"

Before I enter farther into the wide field, which this part of the plan opens to me, I muſt clear it of an argument uſed by the Governor, which I think repreſents but a part of the fact it refers to. It is aſſerted " that not a Pottah has yet
" been granted in Burdwan, notwithſtanding the Zemindar's
" engagement, and the injunctions of Government." The time limited for granting ſuch Pottahs is not elapſed, and I do not

S " yet

yet despair of some degree of success. For the rest, I shall content myself with remarking, that the measures of a divided Council may be defeated by difficulties external to them, and that a failure proves nothing but that the entire strength and influence of Government did not accompany the execution. This, I fear, may happen in other instances, as long as the merits and success of one part of the administration can be interpreted as a reproach or viewed with dissatisfaction by the other.

It is proposed *to secure to the Ryots the perpetual and undisturbed possession of their lands.* This language, I know, is popular, and has been often used, without any apparent benefit to the Ryot, to countenance and give a colour to acts of violence and injustice against the Zemindars, and other superior ranks of the natives. The real question is not clear perhaps to every apprehension; but it is very material not to mistake it. Before we give *perpetual possession,* we ought to determine the *property.* This state does consist of nothing but the ruler and the Ryot; nor is it true that the Ryot is proprietor of the land. It is not even necessary that he should be so, either for his own benefit or that of government.* The scheme of every regular government requires, that the mass of the people should labour, and that the few should be supported by the labours of the many, who receive their retribution in the peace, protection, and security, which acompanies just authority and regular subordination. The supposed *luxury* of the Zemindars is, I confess, a new idea to me; the *rapacity of the farmers* is not to be disputed. But it does not follow

* The property and inheritance of the lands is now universally acknowledged to be vested in the Zemindars.

follow that, becauſe the Ryot has no direct permanent property in the lands, he ſhould therefore have no *rights*, or that no care ſhould be taken to protect him. Without his aſſiſtance, the land is uſeleſs to the Zemindar. If they are left to themſelves, they will ſoon come to an agreement, in which each party will find his advantage. The *Pottah* is the evidence and ſecurity of this voluntary agreement. In the preſent ſtate of the country, the Ryot has in fact the advantage over the Zemindar. Where ſo much land lies waſte, and ſo few hands are left for cultivation, the peaſant muſt be courted to undertake it. At all events, the interpoſition of Government between them ſhould have no object but to inforce the execution of their reſpective engagements. To dictate the ſpecific terms of every leaſe, is an invaſion of the rights of property in the firſt inſtance; it is a buſineſs of detail, which no way belongs to government, which we are in no ſenſe equal to, and which carries a vexatious ſcrutiny, and and an arbitrary exertion of power upon the face of it. Government, after aſſeſſing the Zemindar, or landlord, according to his portion of the public Revenue, is ſuppoſed to enter into the management of his patrimony, and to preſcribe to him the rates, at which he ſhall be obliged to parcel it out to his tenants.

The idea of guarding the Ryots, againſt arbitrary exactions, is juſt and attainable, though not by the method propoſed. But I affirm that it is wholly incompatible with the principles of a government, which claims and exerciſes a right of arbitrary taxation, and whoſe profeſt object is to exact the greateſt poſſible Revenue from the country. Let us begin with ſetting an example of juſtice and moderation to our ſubjects.

Let us proportion our demand to *our* neceſſities, not to *their* utmoſt abilities. A mild and equitable Government will gradually extend and communicate the principles, on which itſelf acts, to the ranks and powers ſubordinate to it. Tyranny creates tyranny, and is obliged to ſupport it.

Upon the whole, I cannot be more clearly ſatisfied in any opinion, than that, the Governor-General's plan tends to load him with an enormous detail of buſineſs, which it is impoſſible for him to accompliſh; that the propoſed accounts cannot be procured without diſperſing a multitude of indigent and rapacious black officers through the country; that, if attainable, they could not be depended upon, and that, if they were ever ſo accurate, they ought not to be the ground of the enſuing ſettlement.

(Signed)

PHILIP FRANCIS.

Extracts from Mr. Haſtings's Minute of March 8, 1775.

(Referred to in the preceding Minute.)

"THE exact value of the lands was known only to the "Zemindars and old farmers, from whom it was not "to be expected that they ſhould part with their knowledge. "To find out the real value, the *moſt probable method* was to "let them to the higheſt bidders."

"Abatements

" Abatements have been allowed; that is to ſay, the exceſs " which ought not to have been put upon the rents, if it could " have been avoided, has been taken off, and a competent " knowledge *has been obtained* of the ſtate and capacity of the " lands throughout the provinces, which will be of great ad- " vantage in forming the next ſettlement, when the term of " the preſent ſhall have expired."

Ditto, April 22, 1775.

" When the Zemindaries are of a moderate extent, the Ze- " mindars attend to the management of their own buſineſs, " and agree to reaſonable terms. It is certainly better that the " revenue ſhould be ſettled with them than with any other " perſons."

" None of the Zemindars are men of ſubſtance, nor in ge- " neral is there any other means of recovering their balances, " than by the ſale of their lands; and the depriving them of " their inheritance, even when done with the ſtricteſt juſtice, " is always attended with ſome degree of odium, and is an " act of ſeverity which the late adminiſtration ever wiſhed to " avoid."

REVENUE DEPARTMENT, October, 1776.

GOVERNOR-GENERAL.

" I Think it neceſſary to mention, that I do not propoſe the " appointment of ſuperintendant of the Bunds of the twenty- " four Pergunnahs, but as a temporary meaſure only. When- " ever the ancient Zemindars ſhall be reſtored to *their rights*, or

" the

"the lands ſhall be let on permanent leaſes, ſuch an office "will certainly be unneceſſary, as the caſe of the Bunds "will be beſt left to the charge of thoſe, whoſe intereſt it "will be to keep them in order. The twenty-four Pergun- "nahs are at preſent the Zemindary of the Company, by the "diſpoſſeſſion of the *legal proprietors*, whoſe hard caſe I have "long ſince recommended to the juſtice of the Company, and "mean to propoſe to the conſideration of the Board, when- "ever the new ſettlement ſhall be under conſideration, having "been at ſome pains for that purpoſe to collect the names of "the *old proprietors* and their deſcendants, with the property "originally held by them in the twenty-four Pergunnahs."

November 12, 1776.

The Governor-General recommends the following fixed Eſtabliſhment for the Office propoſed in his Minute of the 1ſt inſtant.

ESTABLISHMEMT for the OFFICE.

		Rupees.
Mr. David Anderſon, Mr. George Bogle,	Superintendants, at 1200 Rup.	2400
Perſian Tranſlator,		200
Writers,		300
Office rent,		400
Candles and petty charges,		50
		3305

NATIVE

NATIVE-OFFICERS.	Rupees.	
Brought over,		3350
A Peſhkar,	250	
A Naib,	100	
A Siriſhtadar,	100	
Five Perſian Moherirs, at 50,	250	
Five Bengal ditto, at 40,	200	
Two Moonſhies,	150	
Two ditto	60	
A head Moherir, for tranſlating,	100	
Two under Moherirs,	80	
A Mirdha,	20	
Ten Peons	40	
A Jemadar,	15	
Ten Hircarrahs,	50	
Two Dufterbunds,	10	
Two Froſhs,	8	
A Muſſaulchy	3	
A Jarro,	5	
Oil, candles, &c.	30	
Papers, pens, &c.	100	
		1471
		4821

Occaſional Aumeens and other incidental charges. Theſe cannot be fixed nor eſtimated.

He has affixed the names of the gentlemen, whom he wiſhes to be nominated to the ſuperintendancy of this eſtabliſhment, becauſe he conſiders them as eſſential parts of it; having made choice of them as perſons endowed both with talents and knowledge

knowledge peculiarly adapted to the duties aſſigned them, and on whoſe diſpoſitions he can entirely depend for their cordial agreement with each other in the diſcharge of them. He recommends Mr. Henry Vanſittart to be the Perſian tranſlator. He alſo recommends that the office of Peſhkar be aſſigned to Gunga Govind Sing, the Naib Dewan of the Khalſa, and that he be allowed ſeven hundred Rupees per month for his ſalary as Naib Dewan of the Khalſa only; none having been yet allotted to that ſtation.

The known abilities of Gunga Govind Sing will juſtify the preference ſhewn to him in this appointment. The buſineſs in its detail muſt be conducted by a Peſhkar. The gentlemen, to whom the Governor-General propoſes to commit the direction of it, will think it no derogation from their characters, of which no man can have an higher eſtimation than he has, or a more perfect reliance on their integrity, if he expreſſes it as his opinion, that the greateſt experience, which can fall to the lot of any covenanted ſervant of the Company, will prove unequal to the minute inveſtigation of all the progreſſive operations of the Revenue in this country, without the aid of that profeſſional knowledge, which is poſſeſſed by the native Muttaſeddies of Bengal, of whom Gunga Govind Sing is inconteſtably the firſt.

For the reimburſement of the charges of this office, ſhould the amount prove ſo conſiderable as to require it, a ſmall fee may be taken on each Aumulnama, or Cabuleeat, to be granted in the future ſettlement; which will not affect the Jumma, nor be felt at ſuch a time by thoſe, who will be required to pay it.

(Signed)

WARREN HASTINGS.

November

November 12, 1776.

Mr. BARWELL.

I Aſſent to the Governor-General's Minute. A compilation and digeſt of materials, whereon to form a new and permanent ſettlement of the provinces, muſt be uſeful, and is, in my opinion, unavoidable. The laſt leaſes have furniſhed the means, which will give an inſight into the real value of the lands; but theſe means are not yet in our poſſeſſion, and may ſtill leave ſomething for complete diſcovery; and for the guidance of a deciſion, on which the proſperity of an extenſive kingdom for a conſiderable period is probably ſuſpended, no reſearches can be too minute, no informations too voluminous. I ſee my own, and I ſee the ſituation of every member of Council to be equally delicate upon this important affair: an affair liable to be viewed in various, and even oppoſite lights, and to be canvaſſed in every ſtep of its progreſs. The grand object, in which all our ſentiments unite, and to the neceſſity of which we all ſubſcribe, is a ſolid eſtabliſhment of the Revenues upon an abated taxation; but it is not my opinion in ſupport of Mr. Francis, or of any other members of Adminiſtration, that will impreſs a conviction of this neceſſity upon the minds of thoſe, whoſe diſtant ſituations debar them from all poſſibility of perſonal obſervation.

My own ſentiments, it is true, are clearly for a reduction of the Revenue, as abſolutely requiſite for the future welfare of this country; and while I heartily coincide with Mr. Francis in moſt of his general ideas upon this ſubject, ſo far as they claſh not with the peculiar cuſtoms of Bengal, I think

they may well be reconciled to the inveſtigations propoſed by the honourable Governor, and that our judgement in ſo intereſting a buſineſs ſhould be formed upon the beſt principles of accuracy.

To ſet this matter in the cleareſt point of view, let us conſider it from the Governor's propoſition for the inſtitution of a temporary office. A new ſettlement of the provinces will be neceſſary upon the expiration of the preſent leaſes. We are unanimouſly agreed, that a fixed valuation ſhould take place in the Revenues, and that ſome diminution ſhould be made in the preſent rents; laſtly we propoſe, that this important ſettlement ſhould be permanent. On ſuch a ſtep we would ſurely endeavour to convince the Company, whoſe agents we are, and whoſe proſperity is blended with that of this country, that we have not negligently ſlumbered over their intereſts, or omitted any poſſible mode of aſcertaining the true and ultimate value of their poſſeſſions; nor is this all, we would convince them deciſively, that no future adminiſtration may have the ſmalleſt opening to hint, that deeper reſearches might have produced a more equal and equitable ſyſtem for the natives, and a more advantageous bargain for our employers. Another good effect; to which we ſhould turn our thoughts, is that of rendering the bulk of the people well affected to government, an attempt which can never ſucceed but in their ſteady reliance on its impartiality; and with all deference to the high authorities quoted by Mr. Francis, and in concurrence with them, I will venture to affirm, that an equitable taxation is the great deſideratum, and ſhould be the firſt object of a good government; and that ſuch an attention to the welfare

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of the peafant and the manufacturer is the ground-work of a well regulated ftate.

The firft improvements of the Revenues, and relief of the laborious part of the kingdom in France were projected by the great Duke of Sully upon the fame principles, and brought to effect by an application of the very fame means, as thofe now propofed by the Governor-General. He commenced with a moft extenfive and arduous collection of minute details in that branch, and from mature confideration of thofe detached voluminous materials detected every fpecies of artifice and fraud committed by the farmers, and employed the refult of his difcoveries towards lightening the burthen upon the fhoulders of the commonality.

We now wifh to fhake off all rival adventurers, and inftead of farming, to fix the rates of lands with the feveral old Zemindars wherever it can be done with a probability of fuccefs. This mode of fettlement, though it has certainly many advantages, is yet liable, under certain circumftances, to very ftrong objections; fome arifing from the Zemindar himfelf, as his minority, or total incapacity for bufinefs, and fome from the nature of the lands. Befides, as the prefent propofed fyftem muft preclude all competition of candidates for the fame lands by granting them to their hereditary proprietors, it neceffarily opens a large field for indulgence and partiality, to which the former mode of fettlement precluded all accefs, by allowing the indifcriminate tender of propofals; for which reafon it is clearly my opinion, that our employers will but faintly co-operate with our meafures, or ratify our decifions, if we appear to have haftily employed the imformations gained from the temporary engagements, which they may poffibly

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think imperfect, as materials for our own more lasting establishment, especially, while we had in our hands the means of procuring more accurate knowledge, and while we were timely warned by the first member of the state to exert them.

Therefore when we propose a more impartial, and at the same time, a reduced taxation, the least we can do, is surely to give the Company satisfactory reasons for this draw-back upon their income, and sufficient evidence that the impoverished state of the country loudly pleaded for such an abatement. A proposition of this nature does not carry self evident conviction upon the face of it, but must be supported by argument, confirmed be experience, and established upon proofs, by which the present excess of the taxation may be made to serve as a reason, and as the authority for our admission of a decrease. The most probable method of acquitting ourselves by these proofs is offered to us by the Governor-General in the proposal of gaining the most accurate possible accounts of the payments actually made by the husbandmen, exclusive of its being essential to the relief which it may be necessary to give them before Government can venture to expect any adequate advantage from fixing the revenue; add to this, that there seems but small occasion for doubting the authenticity of the materials to be procured: Collateral informations will always serve as a check upon each other, while every man is actuated by a separate and peculiar motive, or so long as there remains a divided opinion in the world.

I am likewise persuaded that administration cannot have a more important topic of discussion, or object of action, than to define and secure the rights of the people. And in this country, where all territorial property centers ultimately in government, and where the Zemindar holds his own lands but by a Pottah, the

the ſame tenure by which his under tenants holds them again from him, I think the public eye ſhould have a watch upon thoſe, as well as the former; and that it would tend as much to the intereſt of the ſtate as to the ſatisfaction of the greater number of inhabitants, that all Pottahs ſhould be equally well defined, and be guaranteed from all violation with an equal authority.

Perſonal property ought as much to be ſacred in the pittance of the poor, as in the poſſeſſions of the rich; and, as I have ſaid, "the welfare of the huſbandman and manufacturer is the "ground work of a well regulated ſtate," it follows that I deem it to be the firſt object of this government, to fence and ſecure the Ryots againſt the arbitrary power of their Zemindars; otherwiſe no one regulation we may reſolve on, can in its immediate, or remote, conſequences, anſwer the beneficent deſign for which it was formed. The wealth of every country is to be found in the wealth of the commonalty alone, eſpecially in this country, where the peculiar manners and ſuperſtitions of the higher claſs either influence them to ſecrete their acquiſitions, to diſſipate it in religious endowments out of the provinces, or in the oſtentatious folly of giving daily food and ſubſiſtance to a number of idle dependants, who by ſuch means are totally ſeparated from the bulk of the people, and who muſt otherwiſe have been uſefully employed in the manufactures and cultivation of the country. I acknowledge the taſk is extremely difficult and arduous; but, unleſs the rights of the common people are well defined and well ſecured, I am perſuaded all our ſpeculations will only tend to enrich the Zemindars, and either lock up in their hands a large portion of the current ſpecie,

or divert it to the moſt pernicious purpoſes, and precipitate that very decay we are endeavouring to guard againſt.

R. B.

REVENUE DEPARTMENT, November 12, 1776.

GOVERNOR-GENERAL.

I am thankful to Mr. Francis for the promiſe, which he has given me, of his aſſiſtance in promoting the arrangements which may be formed for the new ſettlement, even though they may not be ſuch as he approves. After ſuch an aſſurance, even his objections to the office, which I have recommended for that purpoſe, have a claim to my acknowledgements, and I hope to benefit by his aſſiſtance more cheerfully given, when he ſhall diſcover that our objects are the ſame, and that though we do not agree in our opinion of the means which I have recommended, yet the difficulties which he apprehends in the execution of them are not only ſurmountable, but ſuch as have always yielded to the ſame mode of inveſtigation, conſtantly and ſucceſsfully practiſed under the Mogul government.

When I recommended the inſtitution of an office for compiling the materials which were neceſſary for the new ſettlement, I meant no more than to ſhew the neceſſity of it, and to propoſe the ultimate objects of its reſearches. It was as foreign from my purpoſe as it would have been premature, to mark out every ſtage of its progreſs, which from the nature of it muſt be ſubject to variations, or to determine, either the preciſe

cife mode or amount of the fettlement, which it was the profeffed defign of this inveftigation to afcertain.

For the fatisfaction, however, which Mr. Francis requires, I will endeavour to give him a fuller explanation of the defign of the office which I have recommendeded, and of the detail of bufinefs which is to be, or may be, affigned to it.

I have already faid that the general defign of it was to obtain an accurate ftate of the real value of the lands, as the only ground-work on which the new fettlement could be conftructed; I mean on which it could be conftructed, fo that the burthen of the public revenue fhould reft with an equal weight upon the whole body of the people.

On this fubject Mr Francis's Minute contains two propofitions; firft, that the inconveniences of an unequal affeffment ought not to be regarded, and next, that thofe inconveniencies do not admit of a remedy.

More ufed to the practice of bufinefs than to fpeculation, I beg to be excufed from difcuffing thefe propofitions as general and abftract queftions; and inftead of confidering them as principles, which are equally applicable to any country, I wifh to confine them merely to the revenue of Bengal.

The opinions of Montefquieu, Sir James Stewart, and Doctor Smith, which are produced to fhew that an unequal affeffment is attended with few or no inconveniences, may be juft as to thofe countries, where the land-tax bears but a fmall proportion to the amount of the produce; and any attempt to alter the proportions of a land-tax, which have been eftablifhed by ancient cuftom, might, as they fuppofe, give rife to thofe difcontents which, amongft a high fpirited people, every innovation is apt to excite; but the cafe is very different in Bengal.

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Let us ſuppoſe, for inſtance, that in England the proportion of the rent of land taken by government is a fifth part, and in ſome places, from an inequality in the aſſeſſment, amounts only to an eighth part. In the firſt caſe the proprietor, after paying the tax, will have four-fifths, or ſixteen ſhillings in the pound, and in the laſt ſeventeen ſhillings and ſix pence to himſelf; but in Bengal nine-tenths of the net produce, or eighteen ſhillings in the pound, are generally ſuppoſed to belong to government, and the remaining tenth to be the property of the land-holder; or, in other words, a Zemindar, whoſe land produces 100000 rupees pays 90000 to government, and has a right to retain the remaining 10000 to himſelf. But ſhould this land happen to be rated at 105000 rupees, or only one twentieth part above its value, then, inſtead of 10000 rupees, the poſſeſſor would receive only 5500 rupees, or little more than one half of his juſt income; while another man, who inherits a Zemindary of equal value, but which is reputed to be worth only 95000 rupees, or one twentieth part under-rated, will, inſtead of 10000 rupees, enjoy an income of 14500 rupees. Thus, the inaccuracy of a twentieth part in the valuation, more or leſs, will render the eſtate of one Zemindar almoſt three times more profitable to him than that of another, whoſe lands are of equal value: And this operates not only as an inconvenience, but as a heavy oppreſſion.

It is eaſy to ſhew that the unequal valuation of lands in Bengal is productive of this evil; and that while ſome land-holders, after paying their rents, retain enough to live in eaſe and affluence, others are reduced to beggary; and, unleſs the mercy of Government interpoſes to ſave them, their eſtates are ſold to make good the portion of revenue, which has been arbitrarily

affeffed upon. The truth of this fact is eftablifhed by the difpofal, which has been made of Zemindaries in the divifion of Dacca; by the fale, which was propofed of the Rajah of Nuddea's lands; by the number of wealthy farmers, who have been ruined in the Bahar province; and by the fale of Talooks lately made by the Council at Moorfhedabad.

Nor is any alteration in the affeffment likely to produce difcontents, becaufe it will be no innovation. The ancient Tumar and Tuckfeem, or diftribution of the land rent, which was formed about two hundred and twenty years ago, has long fince ceafed to ferve as a rule. Under the old government, this diftribution was annually corrected by the accounts, which the Zemindars, and other collectors of the revenue, were bound to deliver into the office of the Canongoes, or King's regifters, of the increafed or diminifhed rents of their lands, and of the amount of their receipts: But the neglect of thefe inftitutions, the wars and revolutions which have fince happened in Bengal, the inundations of rivers, the increafe of cultivation in fome parts of the province, and the decreafe in others, and the unequal depredations of the famine, have totally changed the face of the country, and rendered the Tumar rent-roll a mere object of curiofity. The land tax has therefore been collected for thefe twenty years paft upon a conjectural valuation of the land, formed by the amount of the receipts of former years, and the opinions of the officers of the Revenue, and the affeffment has accordingly been altered almoft every year.

Having thus fhewn that the prefent affeffment is unequal, that the inequality is productive of great evils, that it is fluctuating and annual, and that therefore any alteration in the diftribution of it is not likely to occafion difcontents, I hope that Mr. Fran-

cis will ſee with me the expediency and even neceſſity of obtaining an accurate ſtate of the value of the lands, to enable us to lay the public Revenue with an equal weight throughout the whole province. Conſiderations of the ſame kind, though not ſo weighty as thoſe I have mentioned, induced the moſt free people in the world to adopt a ſimilar meaſure, and in the year 1692 all the lands in England were valued a new.

Mr. Francis's ſecond propoſition is, that the inconvenience of an unequal aſſeſſment is not capable of a remedy, becauſe it is impoſſible to obtain an accurate valuation of the lands. I confeſs the attempt is not unattended with difficulties; but as I have been led to propoſe it from a conviction of its neceſſity, I truſt, if I am ſupported by the Board, to be able in a great meaſure to ſurmount them. I will not pretend to fix with preciſion the means, by which this deſign is to be proſecuted; theſe muſt, in a great meaſure, ariſe out of the buſineſs in its progreſs.

But by pointing out ſome of the principal ſources, from which I expect to derive materials, I hope to ſhew that the preſent juncture is peculiarly favourable to the attempt, and that the work is not undertaken without a fair proſpect of ſucceſs.

An accurate valuation of the lands is to be made either by an actual ſurvey and meaſurement, or from the accounts of the land rents. The firſt mode is too tedious, expenſive, and uncertain to be adopted. I would propoſe to make trial of the ſecond. The accounts of Revenue in Bengal are kept with a regularity and preciſion unknown in Europe. They are drawn out, I underſtand, nearly on one uniform plan, and are balanced and adjuſted at fixed periods. A ſeparate account current (or Kurcha) is kept for every Reiat or tenant, in which the different articles, which compoſe his rent for one year, are ſtated

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on the one ſide, and the payments, which he makes, are entered on the other. The whole of theſe accounts are afterwards annually digeſted into abſtracts, which contain a particular ſtate of the rent, the receipts and the arrears of each village. The abſtracts of all the villages form the Pergunnah accounts; and the general ſtate of the rent of the Zemindarry, or capital diviſion, is compoſed of the aggregate of the accounts of the Pergunnahs. In order to convey an idea of the diſtinct and circumſtantial manner, in which theſe accounts are kept, I have annexed tranſlations of the two firſt, viz. that of a ſingle Reiat, and that of a village. It will be unneceſſary to produce ſpecimens of the two laſt. All theſe are called Moffuſſil accounts.

The hiſtory, which I have given of theſe accounts, will ſerve, I hope, to redeem their character from the imputation of being *looſe, confuſed, and intricate*, and ſhew that, if we can ſucceed in procuring them, they will furniſh us with ready formed abſtracts of the actual collections, which will require only to be compared. For this purpoſe, it will not be neceſſary to examine the accounts of every Reiat, nor of every village. The inferior accounts are uſeful only as checks to the greater. From the regular proceſs, in which the whole are formed, it will be ſeen how eaſily the falſehood of any account may be detected; ſince it is impoſſible to falſify the ſum total of a Pergunnah, without falſifying all the parts of it, which of courſe will differ from thoſe of each village, and theſe again, if forged, will be corrected by the accounts current of the Reiats. Thus the fidelity of the greater accounts, when ſuſpected, may be eaſily tried by a reference to the ſubſidiary accounts, which can hardly be falſified, as it is almoſt impoſſible to join in one combination ſo many people as muſt be concerned in it.

All these different accounts are publicly kept in their reſpective Cucherries. It is by them that the rents are collected, and they are always delivered over to ſuch perſon as has the charge of collecting them, whether Zemindar, Sezawul, Wadadar, or farmer. I am ſenſible that to obtain the original accounts of the rents of every part of Bengal will be a very difficult taſk; for the inferior Zemindars, will, as Mr. Francis has obſerved, probably uſe every artifice to conceal the accounts of their rents, or perhaps even attempt to fabricate them. But this, in the large diviſions, for the reaſons which I have already given, will be almoſt impoſſible; Beſides, as the farmers are bound by their original engagements to deliver to Government an account of their collections; as the cuſtom of the country requires that they ſhould give up the Moffuſſil accounts at the expiration of their leaſe; and as they have little intereſt to withhold them, ſince they muſt yield up the farms at the end of the year, the preſent juncture is more favourable for procuring a true valuation, or Huſtabood, of Bengal, than any other. It would be almoſt impoſſible to form it afterwards, in the event of the lands being reſtored to the Zemindars; and thus one of the great objects of the five years ſettlement, the diſcovery of a rule for an equal aſſeſſment, would be loſt.

To collect theſe different accounts, and to digeſt and methodize them for our guidance in forming a new ſettlement, is one of the principal objects of the temporary office which I have propoſed.

I am ſenſible that it would be a far more eaſy taſk to prepare the materials for a new ſettlement in the manner which Mr. Francis propoſed, by taking the accounts of the actual receipts of rent for three years paſt, and correcting them by the opinions of

the Provincial Councils, on ſuch diſtricts as have been either favoured or over-rated. But although I conſider theſe as uſeful informations, I do not think that we can by them alone aſcertain the real value of the lands, or ſafely make them the only grounds of the future ſettlement of the Revenue. Many of the lands have ſuffered by drought, inundations, or other temporary calamities, which, though affecting the immediate collections, cauſe no diminution in their real value. In ſome inſtances the rents have been completed by loans, or made up from the private fortunes of the land-holders: In other places, they have been enabled to fulfill their engagements by oppreſſive exactions. The value of ſome lands on the contrary have been fully equal, or even ſuperior to the rent aſſeſſed upon them, but the collections have fallen ſhort through the neglect or incapacity of the farmer or *Zemindar*, or have been received and diſſipated in idle expences, or been embezzled by the collectors. In each of theſe caſes, and every diſtrict in the province without an exception is liable to one or other of them, the actual receipts of government would prove a falſe eſtimate of their worth, and often widely remote from it; and if a ſettlement were formed upon ſuch a principle, what would it be but to hold out a reward to fraud and diſſipation, to encourage the *Zemindars* and land-holders to keep back their payments as the means of diminiſhing their rents; and to puniſh punctuality by loading it with a full ſhare of the aſſeſſment.

But to correct the irregularities of an eſtimate conſtructed upon ſuch uncertain grounds, the opinions of the provincial councils are thought ſufficient. Now theſe muſt be formed, either on materials, ſuch as I have deſcribed, or on the opinions of their dependent officers. The former would be uſeful, and

ſpare

ſpare the labour of farther reſearches. The latter, if the evidence of accounts can be procured, ought not to be admitted as authority in a matter of ſuch great importance, and in which an error in the valuation of the land, even of a twentieth part, may reduce an ancient family to beggary, or double the income which it formerly enjoyed. Surely it will not be urged, as an objection to official accounts, that they may be fraudulent, and yet propoſed to take private opinion for authority. The forger of falſe accounts is liable to the ſevereſt penalties, and thoſe accounts are liable to detection; but the errors of opinion are always difficult of conviction, nor has any government ever deviſed a puniſhment for thoſe who maintained them.

To elucidate and ſupport many of the arguments which I have above uſed, I will only ſtate one caſe.

At the cloſe of the laſt Bengal year ſeveral Talookdars, or petty land-holders, in the neighbourhood of Moorſhedabad, fell largely in arrears in the payment of their rents, and their lands were ſold to make good the deficiency. Some of theſe families had enjoyed their eſtates for above a hundred years. The Board knowing that the Revenue is unequally aſſeſſed, and in ſome places beyond the abilities of the proprietors, wrote to the Provincial Council at Moorſhedabad to know whether the eſtates of theſe Talookdars had been really over-rated, or whether the arrears were to be attributed to neglect or miſmanagement. They have lately returned an anſwer with accounts of the rents, receipts, and arrears of all theſe different Talooks, by which it appears that the rents had in general been paid with much regularity for the three preceding years, but had fallen in balance during the laſt. One of the Talookdars (Shahzadpore) whoſe annual rent is about 15000 rupees, had

laſt year paid no more than 4000 rupees in part of it. The following is an extract of the anſwer to our enquiries as to the cauſes, which had thrown theſe Talooks into arrears.

"How far theſe balances have been owing to the neglect and
" miſmanagement of the proprietors, or to the lands having
" been over-rated, it is not in our power accurately to deter-
" mine. But from the collections having been regularly kept
" up for three years, and falling ſo much in arrears the fourth,
" it affords room for ſuppoſing that the complaints of the Ze-
" mindars of the drought of the ſeaſon were not without foun-
" dation, and this might be the cauſe of that year's defi-
" ciency."

It appears therefore that the regular payment of rents for three years is no proof of the proprietor's ability to continue to pay the ſame rent; that, if he falls in arrears, his eſtate is ſold; and that a Provincial Council, of which both the Engliſh members and the native officers in point of abilities yield to none in Bengal, are unable to ſay whether any particular diſtrict has been favoured or over-rated. For if it is not in their power to give an opinion of the under or over valuation of the rents of an eſtate in their own neighbourhood which had been ſold, and the rent of which amounts only to 15000 rupees, how can we expect reports concerning the rents of the whole of their diviſion, which amounts to fifty lacks of rupees. The truth is, that it is impoſſible to form a juſt judgement of the value of lands, and conſequently of the Revenue which they ſhould pay, but by an inſpection of their Moffuſſil accounts.

But, admitting that the receipts of Revenue and the opinions of the Provincial Councils ſhould appear to us ſatisfac-

-tory grounds for eſtabliſhing a fixed aſſeſſment, yet the concurrence of the Zemindar, alſo, will be neceſſary. Suppoſe the caſe of the Talook above mentioned, Shazhadpore; we offer to fix the rent at 15000 rupees, the poſſeſſor declares it to be over-rated; upon what grounds can we compel him to ſubſcribe to our conjectural valuation? Or how can we admit his pleas without examining them? Should we however perſiſt in dictating our own terms, the proprietor will very probably accede to them, like the Rajah of Nuddea, in the dread of loſing his Talook; which, if unequal to the aſſeſſment, muſt afterwards be ſold, not for any crime or fault of the proprietor, but for the deſpotiſm of government in exacting from him what he had not to give.

If the commands and exigencies of the Company will admit of it, I ſhall be ready to join in lowering the revenue, but the peculiar neceſſities of this government will not perhaps allow of a conſiderable diminution of the rents; and, whatever it may be, it will be felt as a relief only according to the diſtribution of it, and the manner, in which it is proportioned to the ſtate and abilities to thoſe, who are to pay it.

I concur entirely with Mr. Francis in his arguments againſt raiſing the greateſt poſſible revenue from Bengal, by deſtroying all the intermediate orders of men between the ruler and the cultivator; but, as my object, in endeavouring to procure an accurate account of the rents, is only to make an equal diſtribution, and has no kind of connection with the propoſition of raiſing the largeſt revenue, nor with that of deſtroying the intermediate orders of men, I imagine it is unneceſſary to follow Mr. Francis through all the abſtract reaſonings, which he

he has introduced, on ſubjects ſo remote from my own intention.

Beſides the immediate buſineſs of the propoſed office, I have recommended, as a ſecond object of its reſearches, the better and more effectual regulation of Pottahs for the ſecurity of the Reiats in the perpetual and undiſturbed *poſſeſſion* of *their* lands, and to guard them againſt arbitrary taxations. The words *perpetual poſſeſſion*, and *their* lands, which may be mere inacuracies of expreſſion, for they were not meant to convey the idea of any poſitive or excluſive right of poſſeſſion, have been noticed by Mr. Francis as contradictory to the rights of property, which are veſted in the Zemindar. I ſhall not here attempt to account for the diſtinctions of property, as they are underſtood in this country. It is ſufficient for me to obſerve, that, while the Reiat pays his rent, the Zemindar has no right to diſpoſſeſs him; nor can the Zemindar, by any legal right, exact a higher rent from him than his Pottah preſcribes.

Mr. Francis ſeems to ſuppoſe that there is no neceſſity for the interpoſition of government, between the Zemindar and the Reiat. He obſerves, "That if they are left to themſelves, they will ſoon come to an agreement, in which each party will find his advantage." This would be a juſt concluſion, if the Zemindars were all capable of diſtinguiſhing what was for their advantage. But it is a fact, which will with difficulty obtain credit in England, though the notoriety will juſtify me in aſſerting it here, that much the greateſt part of the Zemindars, both of Bengal and Bahar, are incapable of judging or acting for themſelves, being either minors, or men of weak underſtandings, or abſolute idiots.

This

This circumſtance, and the conſequent oppreſſions, which are exerciſed by thoſe who act for them, without any intereſt in the proſperity of the Zemindary, render it neceſſary to provide for the ſecurity of the Reiats by checks and regulations. It is to be obſerved alſo, that there are two kinds of Rieats. The more valuable are thoſe who reſide in one fixed ſpot, where they have built themſelves ſubſtantial houſes, or derived them by inheritance from their fathers. Theſe men will ſuffer much before they abandon their habitations, and therefore they are made to ſuffer much; but when once forced to quit them, they become vagrant Reiats. The vagrant Reiats, as Mr. Francis obſerves, have it in their power in ſome meaſure to make their own terms with the Zemindars. They take land at an under rent, hold it for one ſeaſon; the Zemindar then increaſes their rent, or exacts more from them than their agreement, and the Reiats, either deſert, or, if they continue, they hold their land at a rent lower than the eſtabliſhed rent of the country. Thus the ancient and induſtrious tenants are obliged to ſubmit to undue exactions, while the vagrant Reiats enjoy lands at half price; which operates as an encouragement to deſertion, and to the depopulation of the country.

The general ſubject of Pottahs, and the abuſes and oppreſſions ariſing from their preſent uncertainty, and the variety of articles that compoſe the Ryot's accounts, have been often matter of juſt complaint; and I believe every member of the Board is ſatisfied that they require to be reformed. All that I now propoſe

propoſe is to collect materials of information on this ſubject, to be laid before the Board, for their future determination on the moſt effectual means of regulating the Pottahs. At preſent, I am not prepared to propoſe a complete plan, and decline giving a premature and partial opinion, while I am profeſſedly ſeeking for the grounds which are to determine it.

(Signed)

WARREN HASTINGS.

KURCHA account of Herrydaſs Ryot in the Pergunnah Gopálpoore.

Amount of Rent.

Item	Beg.	Rup.	
Laſt years rent.			
Shallee land, firſt Harveſt, - -	5 0 0	1 4 0	6 4 0
Shoona ditto, ſecond Harveſt, -	5 0 0	1 0 0	5 0 0
Double crop, ditto,	3 0 0	1 8 0	4 8 0
Cupaſs (Cotton) -	2 0 0	1 0 0	2 0 0
Baſt, (land that the houſe is built on,)	0 2 0	2 1 0	0 3 4
	15 2 0	- - -	17 15 4
KHARGIDE. Shoona land, added to the Comar, -	5 0 0	1 0 0	5 0 0
	10 2 0	- - -	12 15 4
KURAR Cummee, Decreaſe on the amount of his agreement on account of the Shallee land, at four aunas per Bega, - - - - - - - -			1 4 0
			11 11 4
BAISHIE. ENCREASE, from change in the crop one Bega, formerly Khaſs, now cultivated in two Harveſts, - - - -			0 8 0
			12 3 4
ABOAB (taxes.) Suhdunnee three months, - - - - -			3 0 16
			15 4 0
Chout at three Annas per rupee, - - - -			2 13 15
Maugun 1 month, - - - - -			1 4 6
Nuzeranna Half month, - - - - -			0 10 3
			20 0 4
Folee Batta, - - - - - -			1 4 0
			21 4 4
Receipts, - - - - - - -			19 9 10
Balance, - - -			1 10 14

Amount of Receipts from the Pooneah to the end of the year.

	Sic.	So.	Ar.	
	15	2	3	20
Batta.				
Multane Sicca, 1 Gunda per rupee, - -	0 15 0			
Sonaut, - -	2 0 0			
Arcot, - - -	3 15 0			
				0 6 10
				19 9 10

N. B. The receipts of the twenty rupees are entered on the different days of payment.

November 23, 1776.

Mr. FRANCIS.

AS the Governor General's minute, in reply to mine of the 5th inſtant, was not communicated to me before this day, it is not now poſſible for me, before the cloſe of the packet, to give it the conſideration it requires. The only obſervation, which I think it neceſſary to make at preſent, is, that I do not admit the ſuppoſed main fact, on which the Governor's argument appears to be founded, viz. "That in Bengal nine-tenths of the net produce, or eighteen "ſhillings in the pound are *generally ſuppoſed* to belong to "government, and the remaining tenth to be the property "of the landholder."

By whom this ſuppoſition has been formed I know not, nor on what evidence, except perhaps the practice of the Britiſh government, or that of the uſurpation, which immediately preceded it. Such fact is no proof of ſuch right. The honourable Court of Directors have now in their poſſeſſion authentic documents, which ſhew that the aſſeſſment, fixed by the Mogul government on theſe provinces, was light and moderate in compariſon with ours. If that government had taken nine-tenths of the net produce of the country, how was it poſſible for Bengal to have arrived at the rich and flouriſhing ſtate, in which we found it, even after it had ſuffered conſiderably by the inteſtine diſorders of Aliverdi Cawn's uſurpation. And, if the country was not univerſally rich,

rich, from what ſources has the immenſe wealth, extracted from it within theſe twenty years, been ſupplied?

I have at all times been ready to contribute my utmoſt endeavours to execute the reſolutions of government, and to promote the general diſpatch of buſineſs. While I have the honour of holding this ſtation, I will not decline taking my ſhare in any of the labours or duties that belong to it. In the preſent inſtance, I am not aware that my aſſiſtance can be of any ſervice to the Governor-General; ſince, by the plan of the propoſed office, the buſineſs allotted to it is to be excluſively under his direction. My objections, whether weighty or not, were meant to include the whole meaſure.

(Signed)

P. FRANCIS.

REVENUE DEPARTMENT, November 29, 1776.

GOVERNOR-GENERAL.

IT being of conſequence to me to remove every objection, which may be made to my plan, in the firſt introduction of it to the notice of the Company, I ſhall reply briefly to Mr. Francis's minute of the 23d inſtant.

To his denial of my poſition, "That in Bengal, nine-"tenths of the net produce, or eighteen ſhillings in the "pound, are generally ſuppoſed to belong to Government, "and the remaining tenth to be the property of the land-"holder,"

" holder," — I ſhall only reply, that I do not mean theſe propoſitions as a fixed ſtandard. I offered them only as a general ſuppoſition, to ſhew the different ſtate of the land-tax in this country and in Europe, and the very different effect, which an unequal aſſeſſment muſt produce in each.

The juſtneſs of my arguments, on this ſubject, does not depend on the accuracy of thoſe ſuppoſed propoſitions, but on the truth of the fact; that the land-tax in this country is in general beyond all compariſon heavier than in England, and that therefore, any inequality in the aſſeſſment of it is in this country productive of far greater oppreſſion to the landholder. It is proved from facts, that the revenue, impoſed upon ſome lands, does not leave any thing to the proprietor, in ſo much, that eſtates are frequently ſold to pay the land-tax. The proportion of one tenth was uſed only to elucidate my arguments. It was formed on the opinions of natives, on my own experience and belief, and on the cuſtom of the neighbouring province of Bahar, where the ſhare, which each Zemindar is allowed on the produce of the lands, is invariably fixed at one tenth. This is called his Malekana, a term of long uſage, and therefore a proof that the rule was neither " derived from the practice of the Britiſh Govern-" ment, nor that of the uſurpation which immediately pre-" ceded it." I leave Mr. Francis, however, at liberty to adopt any other proportion that he pleaſes: whether it be an eighth, a tenth, or a twelfth; the force of my concluſions will remain.

As my reaſonings alſo were confined to the preſent and future ſtate of the country, and aimed at providing a remedy for evils which now exiſt, they would not be affected by Mr.

Mr. Francis's poſition, " that the aſſeſſment fixed by the " Mogul Government on theſe provinces, was light and mo- " derate, in compariſon with ours,"—admitting it to be juſt.

I muſt beg Mr. Francis's pardon, however, for expreſſing a doubt that the documents, with which he has furniſhed the Court of Directors, prove, " that the aſſeſſment fixed by the " Mogul Government, was light and moderate in compariſon " with ours."—The juſtneſs of this obſervation cannot be determined merely by a compariſon of the amount of revenue annually raiſed from theſe provinces in the two different periods. It depends upon a variety of other circumſtances.

The revenue of Bengal, in the time of Sujah Cawn, is ſtated, by Mr. Francis, at 14250000 rupees. I have taken the pains to inform myſelf of the prices of the neceſſaries of life at that time; of which the following is an abſtract, compared with the preſent rate of the ſame articles:

		Price at Moorſhedabad in the year 1136, Bengal ſtile.		Preſent price in Calcutta.	
		Mds.	Seers.	Mds.	Seers.
Rice, fine, called Bauſephoot	1ſt ſort per rupee	1	10	0	16
	2d ditto	1	23	0	18
	3d ditto	1	35	0	21
Ditto coarſe, called Doma		4	15	0	32
	Poorbee	4	25	0	37
	Munſurah	5	25	1	0
	Kurkaſhallee	7	20	1	10
Wheat	1ſt ſort	3	0	0	32
	2d ditto	3	30	0	35
Barley		8	0	1	13

Bhoot,

Bhoot, a kind of grain for feeding horfes,		4	35	-	0	20 to 22
Oil,	1ft fort,	0	21	-	0	$6\frac{1}{4}$
	2d ditto,	0	24	-	0	$6\frac{1}{4}$
Ghee, boiled butters,	1ft fort,	0	$10\frac{1}{2}$	-	0	3
	2d ditto,	0	$11\frac{1}{4}$	-	0	4

From this ftate it appears, that the price of coarfe rice, which forms the principal confumption of the people, was $5\frac{1}{2}$ times cheaper in the time of Sujah Cawn than it is now. If this be allowed a fair ftandard for eftimating the value of money, which, being the rule for apportioning the value of property, muft reciprocally derive its own value from it, the Revenue collected from Bengal in Sujah Cawn's time, being 142,50,000 rupees, was equal to 7,83,75,000 rupees of their prefent value; that is, more than three times greater than the Jumma of this year. But if the dimenfions of Bengal, and the ftate of its government, in thefe different periods, be compared, the difproportion will be greatly increafed; for many frontier countries have been fince added to its dominion, and the Zemindars, who yielded very different degrees of obedience to Sujah Cawn, are at this time reduced to an equal ftate of fubjection to the government of the Company.

The feverity, which was ufed in levying the Revenue during the former periods, is alfo a ftrong prefumption againft the lightnefs and moderation of the affeffment. The indignities, the ftripes, and tortures even to death, which were exercifed in the collections under the Moguls, have been utterly unknown in any period, fince the government of the provinces devolved to the Company, and ferve as a collateral proof, that

the aſſeſſment in the time, which preceded it, was intolerably grievous and oppreſſive.

(Signed)

WARREN HASTINGS.

REVENUE DEPARTMENT, *December*, 1776.

Mr. FRANCIS.

THE Governor-General's late Minutes, in defence or explanation of his plan for a new ſettlement, have led me into a more minute and extenſive diſcuſſion of the ſubject, than perhaps is proper or neceſſary to appear on the proceedings of the Council. The debate, which precedes a reſolution, is regular, if not uſeful. That, which follows it, is at beſt unſeaſonable. I do not therefore mean to embaraſs the execution of the preſent meaſure by arguments, or objections, which can have no immediate influence on the meaſure itſelf; nor do I expect, that my opinions ſhould have any weight or operation whatſoever in Bengal. In England perhaps they may appear to deſerve ſome attention; the ſubject at leaſt deſerves it; and, even if the Governor-General's ſyſtem ſhould be confirmed by authority, ſuch confirmation would not be completely free from exception, or intirely correſpond with his own expectations, unleſs it were formed with a knowledge of every argument, that could be urged againſt it. In ſtating my opinion

nion againſt that of the Governor, I have nothing now in view, but the information of the Court of Directors. Their juſtice is appealed to in a cauſe, in which they are parties. I cannot have a better ſecurity, that every endeavour, to bring the real queſtion clearly before them, will be favourably received. To ſave the inconvenience of a conſtant reference to the Governor's Minutes, I have reduced the ſubſtance of them to ſhort diſtinct propoſitions, intending to ſpeak ſeparately to each. Theſe diviſions fix and aſſiſt the attention; and, by marking the progreſs of the argument, prevent its travelling in circles over the ſame ground.

On one leading point however, I muſt explain myſelf more generally and at large.

1. The Governor is pleaſed to intimate, *that our object is the ſame, although we do not agree in our opinion of the means.* Without preſuming to decide peremptorily on the Governor's intentions, I muſt be permitted to ſay, that, as far as the ſtricteſt conſideration of the evidence before me enables me to comprehend them, I have no reaſon to flatter myſelf that they concur with mine.

The Company are in poſſeſſion of my opinion on the ſubject of a new ſettlement. Whether well or ill founded, the principles, on which it reſts, are firmly avowed, and the practical concluſion, deduced from them, explicitly and determinately deſcribed.

I have declared in the firſt place, that theſe lands of the provinces are not the property of the Eaſt-India Company, but of the Zemindars and other claſſes of the natives, who owe nothing to Government but a fixed portion of the net produce.

This is the main hinge, on which the whole argument turns. My deductions will be found to flow regularly from this position. But I confess I am yet to learn, whether the Governor-General takes his departure from the same principle that I do. In comparing his opinions, delivered at different periods and on different occasions, I see declarations on both sides, which hold me in suspense, and which can only be decided now by a plain negative or affirmative. That the East-India Company, as representative of the ruling power, or by any other right or title whatsoever, can be the proprietor of the soil, is a point of right, on which I fear I am not open to conviction. If, however, the fact were determined by authority, I should still think it my duty to submit my opinion to the Company, that it is incompatible with their true interests to hold such a property themselves; that they ought instantly to divest themselves of it, in favour of those natives, whom *I* call the proprietors, in whose hands alone it can be made productive of permanent revenue; that, under the direct management of Government, whether by farmers or agents, the lands must fall to decay; that, if the farming system were not, as I deem it, an arbitrary violation of right in the first instance, it ought to be renounced on every rational principle of œconomy, as immediately ruinous to the country, and ultimately to that government, which has a great and lasting interest in its prosperity.

Supposing the first general question to be determined in favour of the natives, whether on principles of justice or convenience; I have also stated the principles, which, I conceive, ought to regulate our demand on the country, and which, in prudence as well as justice, oblige us to reduce and limit

that

that demand invariably to a fixed ſum, and to receive our portion of the produce through the medium of the Zemindars. I have not yet ſeen any declaration on the Governor-General's part, which, in my judgment, amounts to a clear and peremptory affirmative or negative to any one of theſe propoſitions. After twelve years practice and experience in the collection and management of the territorial revenues, after the expiration of a ſettlement of five years, formed with a profeſt view to aſcertain the ultimate value of the lands, and after the Governor and Mr. Barwell had expreſſly declared * *that the aſcertaining of the value of the ſeveral diſtricts had been ſufficiently accompliſhed*, the country is now to be expoſed to a new inquiſition into its value. Neither does it appear, on the face of the Plan, whether even this valuation is to be taken as a permanent ſtandard to fix the demand on the country once for all, or to be annually renewed.

Yet, as this is a moſt important queſtion, a clear and direct anſwer ought to be given to it. The eſſential defect of the meaſure, as it appears to me at preſent, is, that, not profeſſing at the out-ſet any fixed principle either of right or fact, it offers no determinate ſecurity to the natives againſt arbitrary unlimited demands; that it does not bind the Government by any fixed law or fundamental rule whatſoever, either in aſcertaining the amount of the Revenue, or the means of raiſing it; and, of courſe, that it leaves no real proprietorſhip in the hands of the natives, ſince no man knows with certainty, that his land may not be taken from him to-morrow, and aſſigned to a farmer, or to ſome agent or officer of

* Vide their joint Minute, 22d April, 1775.

of government; or, ſuppoſing the management left with the owner, what proportion of the produce will be extorted from him, under pretence of ſecuring to the ruling power the ultimate value of their poſſeſſions.

It is not for *me* to queſtion the lenity or integrity of the preſent adminiſtration. But ſince we are not ſure of intailing theſe qualities upon our ſucceſſors, I wiſh to give the natives ſome defence, if poſſible, againſt the arbitrary reſolves of a fluctuating Council of State. I wiſh to ſecure them, in the important inſtance of property, againſt the continuance of old abuſes, or the introduction of new ones.

If the truth of this general judgement of the Governor's plan ſhould not appear to be eſtabliſhed by what has been ſaid in my former Minutes, or by the following more particular obſervations on thoſe of the Governor, I ſhall only deſire, that the paſſages may be pointed out, where any of the queſtions, which appear to me to be left open, are clearly and poſitively decided.

2 "*That the ſame mode of inveſtigation has been conſtantly and* "*ſucceſsfully practiſed under the Mogul government.*"

If there be ſo many precedents for the preſent meaſure, there ought to be no uncertainty in the mode of carrying it into execution. The means, by which the deſign is to be proſecuted, might be fixed with preciſion, and not left, as they avowedly are, *to ariſe in a great meaſure out of the buſineſs in its poogreſs.* But I deny the poſition as a matter of fact, except in the ſingle caſe of Coſſim Ally, who planned, and in part executed a general *Huſtabood*, or valuation of the provinees, for the purpoſe of collecting whatever

ever was paid by the Ryots, and annihilating all intermediate ranks and profits. The principles, on which he acted, were conformable to his situation. He knew that his tenure of the government was precarious, and he was determined to make the most of an uncertain, temporary possession. The Secret Committee observe "that his attention was so much "turned to the increase of his revenue, that he gave very "little regard to the administration of justice." But such a measure never was practised, much less was it *constantly and successfully* practised, under the original Mogul government.

The *Tumar* was a general assessment; and although the rents were raised by the usurper, Aliverdi Cawn, it was done by a general addition to the old assessment, according to which every district paid its proportion of the new demand. I do not say that particular instances of oppression or violence to individuals may not have happened under the Mogul government, even in the most moderate times. Such instances prove nothing against the general principle of the government, which unquestionably was, to be satisfied with a moderate quit-rent from the country. Even partial investigations were never made, but, when the quit-rent was not paid, to detect fraud or to grant relief. In support of these positions, I have produced to the Company the rent-roll of the provinces, as fixed by Akbar about the year 1573, and that of the year 1728. The latter is seven lacks lower than the former.* If there be

* Mr. Holwell affirms (vol. I. page 222) that "every additional tax on "land, above three sicca rupees a bega per annum, is contrary to the stand-"ing law of the empire; which, until Aliverdi's usurpation, had been held "sacred and inviolable." That, "in the year 1732, when the Governor and "Council

be any proof to invalidate the evidence of these documents, it ought to be produced.

3. " *The progress of the office, from its nature, must be sub-" ject to variations.*"

This description of the new office sufficiently condemns it. When no fixed rule of proceeding, especially in matter of inquisition, is laid down, occasional variations may be arbitrary as well as necessary. At all events, the latitude taken is so wide and indefinite, that there is hardly any species of vexation or abuse, to which it may not be extended, at the discretion of Gunga Govind Sing and his Aumeens.

4. " *The design of the investigation to ascertain the precise " mode and amount of the settlement.*

The settlement then, as well in mode as amount, is to wait until the investigation shall be completed; and this must be done before April, when the present settlement expires. All former practice and experience is supposed to be useless or insufficient, and the precise mode and amount of the settlement is now to be ascertained by an investigation, *whose progress, from the nature of it, must be subject to variations.*

5. " *To*

" Council had in agitation the raising the rents of their own Zemindary of " Calcutta; it being rumoured abroad, they received a peremptory Perwannah from the Soubah forbidding them, in which the Soubah told them, " that they were presuming to do a thing which he himself had not power " to do; and that, if they persisted, they would, by the laws of the empire, " forfeit their lands."

5. " *To obtain an accurate ſtate of the real value of the*
" *lands as the only ground work of an equal ſettlement.*"

This point has been ſufficiently diſcuſſed. Waving all former objections to the general deſign of the meaſure, I ſhall only remark that, if exact equality be an indiſpenſible requiſite in the formation of a ſettlement, an inveſtigation into the actual value of every man's eſtate muſt be renewed every year; ſince it cannot be diſputed that the value of land fluctuates in all countries, and in none perhaps ſo much as in Bengal. As neglect or accident may diminiſh the value of an eſtate, ſo a favourable ſeaſon or particular induſtry may improve it. Are theſe to be the ſubject of an annual inquiſition? The idea is inſupportable, and will not bear an argument. If, on the other hand, the ſettlement, formed on the preſent inveſtigation, is to be permanent, the propoſed equality can never exiſt but in the Revenue of the firſt year; and then it muſt be admitted that this condition is *not* indiſpenſibly requiſite to the formation of an equitable ſettlement; but if not neceſſary in any future year, why is it ſo in the preſent? The *Awſil Jumma*, or old aſſeſſment, was permanent, becauſe it was moderate. It did not riſe or fall with any occaſional fluctuation in the value of particular diſtricts, becauſe, upon the whole, it did not exceed what the country could pay without diſtreſs.

6. " *That my ſpeculative principles are not in practice applicable*
" *to the preſent ſtate of Bengal.*"

In another place the Governor admits, " *that it would be a* " *far more eaſy taſk to prepare the materials for a new ſettlement* " *in the manner propoſed by me.*" With reſpect to general propoſitions, I have yet ſeen no reaſon to admit, that princi-

ples, unqueſtionably true in every other country, ſhould not be applicable to Bengal. It is in the nature of juſtice and good government to deduce its arrangements from ſome undiſputed points of original right. It is in the nature of arbitrary power, to make exceptions. If principles be not fixed, whether more or leſs complicated according to the conſtitution of the government, the practice muſt be diſcretional. But the uſes of diſcretion are perſonal. It is allowed that "an "unequal aſſeſſment may not be inconvenient in countries, "where the land-tax bears but a ſmall proportion to the "produce, but that the caſe is very different in Bengal, "where eighteen ſhillings in the pound are *generally ſuppoſed* "to belong to Government." This diſtinction I conceive, is groundleſs, for two reaſons. 1ſt, No people are upon the whole ſo heavily taxed as the Engliſh in proportion to the extent of the country, and number of inhabitants. They make a contribution to government, which could not be obtained from the ſame population under any but a conſtitution perfectly free. If therefore a high taxation muſt neceſſarily be attended with equality in the aſſeſſment, no country requires that equality more than Great-Britain; and in the tax on land more eſpecially, on which every other ſpecies of tax ultimately falls; Again, if it be true that a nation may be taxed in proportion to its freedom, no country ſurely requires relief, in the article of taxation, more than Bengal. But the Governor's implied purpoſe is to take eighteen ſhillings in the pound, or ſomething nearly approaching to that proportion, from a people the moſt completely inſlaved. This reaſoning, and the principles from which it originates, may perhaps be ſlighted in Bengal; but I truſt they will meet with ſome conſideration in England.

7. "*That*

7. "*That any alteration in the aſſeſſment is not likely to pro-*
"*duce diſcontent, becauſe it will be no innovation.*"
"*That innovations may give riſe to diſcontents among a high*
"*ſpirited people, but the caſe is very different in Bengal.*"

If the ſame mode of inveſtigation has been conſtantly and ſucceſsfully practiſed heretofore, it muſt have been with a view to the ſame object of equaliſing the aſſeſſment. The preſent plan therefore is not an innovation. But ſuppoſing it were ſo, as I am convinced it is, I cannot admit that ſuch innovation would not give riſe to as much diſcontent in Bengal as in England, except ſo far as the habit of ſuffering may be ſuppoſed to lead to patience and ſubmiſſion. The natives of this country feel, though they may not reſiſt; and innovations, under the ſame dominion, are particularly what an oppreſſed people dread moſt, who have nothing to fear from a revolution. I have it from the authority of Mr. Haſtings and Mr. Barwell,* that "continual variations in the "mode of collecting the Revenue, and continual uſurpations "on the rights of the people, had fixed in the minds of the "Ryots ſo rooted a diſtruſt of government, that no aſſu- "rances, on the part of ſuch a government, could perſuade them."

8. "*In England from four-fifths to ſeven-eighths of the pro-*
"*duce are left with the proprietor. In Bengal only one-tenth; to*
"*this the Zemindar has a right.*"

I believe it to be notorious that the multitude of taxes in England, which ultimately fall upon the land, do not leave with the proprietor any thing like theſe ſuppoſed portions of the

* Minute, April 22, 1775.

the produce. In Bengal, however, the taxation ought to be light, on the ſame principles, which admit of its being heavy in England. But the Governor's plan evidently ſuppoſes the Revenue to be fixed at ſo high a ſtandard, that the ſmalleſt inequality in the diſtribution may be the ruin of the ſubject. The means indiſputably prove the end.

9. "*That the ancient Tumar and Tuckſeem have long ſince ceaſed* "*to ſerve as a rule under the old government, that they were* "*annually corrected by the accounts, which the Zemindars and other* "*collectors of the Revenue were bound to deliver into the Ca-* "*nongoes, of the increaſe or diminution of their rents, &c.*

Aſſertions of this nature, if they were true, could not eaſily be proved in a country, where ſucceſſive revolutions have for the moſt part deſtroyed the records of the Government. The ſame diſorders and confuſion, in which all laws and regulations periſh, ſeldom leave any direct evidence of their having exiſted. *My* information obliges me to deny every one of the facts aſſerted by the Governor-General; and I depend upon it, not only as the beſt that can be obtained, but as it agrees with one undiſputed truth, that, no longer ago than the year 1728, the rent-roll of Bengal was leſs in amount than the ancient *Jumma* of Akbar. The *Tuckſeem*, or diviſion account, kept by the Canongoes, was liable to alterations, as property changed hands; but the *Awſil Jumma*, or original aſſeſſment of the land tax, was the rule of collection, until the ancient government was overturned. Proportionate increaſes on that Jumma were introduced by Aliverdi Cawn; but the idea of collecting upon a Huſtabood, or actual valuation, was reſerved for Coſſim Ally.

10. " *That*

10 " *That ſubſequent events have totally changed the face of " the country, and rendered the Tumar rent-roll a mere object of " curioſity.*"

The events referred to are *wars*, *revolutions*, *inundations*, *increaſe or decreaſe of cultivation*, *and the unequal depredations of the famine*. The face of the country then muſt be much altered for the worſe. Yet, after a ſeries of ſuch events, the land tax of the country is to be raiſed or continued at a ſtandard unheard of before thoſe events took place. Now, ſince it is not impoſſible that events of the ſame nature may happen again, the preſent valuation muſt ſoon loſe that accuracy, which is ſuppoſed to be eſſential to the formation of a ſettlement; or it muſt be renewed at ſhort intervals, which does not appear to be intended.

11 " *That, for theſe twenty years paſt, the aſſeſſment has been " formed upon a conjectural valuation.*

It is not any part of my deſign to defend the practice of the laſt twenty years. I conſider it as a period of violence without ſyſtem, in which the ancient regulations of the country have been annihilated, and no others, that deſerve the name of ſyſtem, ſubſtituted in the room of them. Five years however of this period belong to Mr. Haſtings. In May 1772, it was the unanimous and deliberate opinion of the Preſident and Council, " that the mode of letting the lands in farm " was in every reſpect the moſt eligible; that it was the moſt " ſimple, and therefore the beſt adapted to a government con- " ſtituted like that of the Company, which cannot enter into " the detail and *minutiæ* of the collections; that any mode " of

" of agency, by which the rents might be received, is lia-
" ble to uncertainty, to perplexed and intricate accounts, to
" an infinity of little balances and to embezzlements; in a
" word, the intereſt of the ſtate and the property of the peo-
" ple muſt be at the mercy of the agents; that the power,
" which government muſt neceſſarily delegate to others,
" would be abuſed, and the moſt pernicious conſequences
" enſue."

Aſſenting to the juſtice of this character of agency in general, and admitting the danger of delegating power, the difficulty of entering into the detail and *minutiæ* of the collections, and the inextricable perplexity of Moſuſſul accounts, I cannot but refuſe my concurrence in a ſyſtem, which, without any cauſe aſſigned, ſuppoſes the character of ſuch agency to be altered, and the danger of delegating power, the difficulty of entering into details, and the perplexity of Moſuſſul accounts, no longer to exiſt. No events appear to have taken place ſince the year 1772, by which the ſtate of men and things can have been totally altered. The propoſed valuation therefore would have been at that time as eligible a meaſure, and much more practicable, than it is at preſent. Strangers had not then been generally introduced into the management and poſſeſſion of the lands; the ancient forms of keeping the accounts were ſtill in a great degree obſerved; and Government had ſtationed ſupervifors for near two years in the different diſtricts, for the expreſs purpoſe of obtaining an accurate knowledge of the value and capacity of the lands. The accounts, delivered by them to the Committee of Circuit, were as nearly equivalent to an actual *Huſtabood*, as any juſt or rational purpoſe of Government could require. The only uſe

uſe made of them by the Committee of Circuit, was to direct them in the auction of the lands. They took the valuation, and let the lands to adventurers, who bid upon that valuation. But ſo far were the farmers from paying the arbitrary increaſes offered at the auctions, that they did not even pay the amount of the Huſtabood; for the general truth of which I appeal to the enormous balances on the Committee's ſettlement. For a particular inſtance, I refer to the ſettlement of Nuddea, and to my Minute of October 8, 1776, on that ſubject.

The firſt queſtion, which I conceive the preſent plan muſt neceſſarily ſuggeſt to the Company is, why it was not adopted in May 1772, in preference to the farming ſyſtem? The execution of this ſyſtem has furniſhed no materials, which did not exiſt before; though I doubt not it has, in a great degree, overſet or perplexed the forms, in which the accounts of the country uſed to be kept. Upon the whole, it does not follow, becauſe the country has been racked for twenty years by aſſeſſments formed on conjectural valuations, when their object was to extort the greateſt poſſible revenue; that therefore an aſſeſſment, relinquiſhing that object, and limited in its amount by the real neceſſities of government, may not ſafely be formed on conjecture. The experience of ſo many years, with the materials already in our poſſeſſion, or obtainable from the Provincial Councils, will enable us to reduce this conjecture as nearly to an accuracy, as the magnitude of ſuch meaſures can ever admit of or require. Minute calculations do not in their nature belong to the groſs arrangements of an empire.

12. " *The inequality of the present aſſeſſment is productive of* " *great evils.*"

The weight of the whole aſſeſſment is enormous, and the country ſinks under it. Shifting the diſpoſition of the burthen will not lighten it.

13. " *That an accurate valuation of the lands is a meaſure* " *adopted by the* moſt free *people*; *and that, in the year* 1692, " *all the lands were valued in England.*"

In matter of taxation, the meaſures, which a *free* people may ſafely adopt, are not, for that reaſon, very likely to ſuit Bengal.

With reſpect to England, it is agreed, that the aſſeſſment of the land tax was groſſly unequal, therefore could not poſſibly have been formed upon an accurate valuation. Whether this be an evil felt at preſent, or whether, in order to remove it, the landed intereſt ought to ſubmit to a new valuation, are queſtions well underſtood in England. It is needleſs to agitate them here.

14. " *I will not pretend to fix with preciſion the means by* " *which this deſign is to be proſecuted. Theſe muſt, in a great* " *meaſure, ariſe out of the buſineſs in its progreſs.*"

One of the declared means of proſecuting the preſent deſign is *to depute native officers on occaſional inveſtigations.* If it were poſſible for the Governor-General himſelf to watch and controul the conduct of his Aumeens, diſperſed over ſo large a tract of country, ſome part of my objection to the meaſure would be removed. But ſince theſe men are to be veſted with power,

power, and the country thereby ſubjected to an authority divided between them and the Provincial Councils, I foreſee abuſes of corruption on one ſide, and claſhing juriſdiction on the other, which it is morally impoſſible for the Governor-General, or any other controul, fixed to a corner of the country, to prevent. The general character and conduct of Aumeens is well known in this country. In the joint plan for a new ſettlement, propoſed by Mr. Haſtings and Mr. Barwell, a Huſtabood is repeatedly objected to, from the temptations of corruption, to which the Aumeens would be expoſed, and the danger of placing any dependence on their reports. This danger cannot be more exactly deſcribed than in the following letter, dated the 25th of March, 1776, from the Council of Patna, who have had conſiderable experience in the detail of the collections, and whoſe opinion, on this point, I am ſure, will not be diſputed by any one man, who has ever been employed in this branch of the Company's ſervice.

"With reſpect to the loſſes incurred in this province by the "late exceſſive drought, we wiſh to give you ſuch perfect ſa"tisfaction as might at once demonſtrate to you the expe"diency of the deductions we have been under the neceſſity of "recommending to you; and this conviction you would have "been furniſhed with before, but that we foreſaw the *moſt* "*dangerous conſequences* from the expedient of ſending Au"meens into the different Pergunnahs to make local inveſti"gations, without which nothing could have the *appearance* "of being aſcertained. In ſupport of this opinion, we muſt "obſerve to you, that the moment ſuch an intention had "been made known by us, the farmers, the Zemindars, the

"Canongoes, and all the inferior officers of Government, "would have received it as the ſignal for preparing *falſe ac-* "*counts* of their collections, and exaggerated details of their "loſſes in the preceding harveſts, on the natural inference, "that our motives for making the inquiries were with the "view of allowing them adequate compenſations for the in- "juries they had ſuſtained, and that we ſhould be directed "therein by the accounts which *they alone* could furniſh us "with, and the authenticity of which we could not con- "trovert. Obliged therefore to acquieſce in ſuch eſtimates as "the Aumeens, *in colluſion with the* farmers and Zemindars, "or elſe over-reached themſelves, might think proper to ſend "in, with what colour of juſtice could we have directed "the renters to be puniſhed for deficiencies, that we might "preſume had not their ſource in any wilful miſmanage- "ment, but aroſe from a cauſe that it was not in their power "to foreſee when they entered into their reſpective engage- "ments; or to prevent the effects of, under the ſevere ca- "lamity the country had ſuffered: we at leaſt thought pro- "per to give them credit for what we have inferred would "be their conduct under the circumſtances alluded to; and "judging it better to truſt to inquiries and the evidence of "our own ſenſes, than run the riſque of becoming *the dupes* "*of falſe and uncandid inveſtigations*, we contented ourſelves "with the obſervations we had made during the courſe of "the year, with the eſtimates drawn up by two officers of "Government here, of which we took the medium for our "guide."

The preceding paſſage leaves me nothing to ſay on the ſubject of Aumeens, except that every member of the late adminiſtration,

miniſtration, and Mr. Haſtings in particular, have the ſame opinion of them that I have. In the Revenue Conſultations of January 26, 1773, they ſay, " the Huſtabood has not an-" ſwered, nor is there any truſt to be put in the accounts " delivered in by the Aumeens." On the 26th of the ſame month, they ſay, " when we conſider the report you have " lately ſent us of the Aumeens, appointed to examine into " the ſtate of the lands held by the Talookdars, *we are con-" fident that no dependance can be put in this mode of inquiry.*" In the Conſultations of June 14, 1775, Mr. Haſtings himſelf ſays, " I confeſs I do not like the deputation of Aumeens, be-" cauſe I think they are not to be truſted."

15. " *An actual ſurvey and meaſurement too tedious, expenſive,* " *and uncertain,*"

This I believe to be a juſt deſcription of a *Huſtabood.* But if an actual meaſurement be uncertain, what other mode of valuation can we depend on? My objections however to ſuch a meaſure relate principally to the object of it.

16. " *That the accounts of the land rents are kept in Bengal* " *with a preciſion and regularity unknown in Europe, and by no* " *means deſerve the character of looſe, confuſed, and intricate.*"

In the letter of November 3, 1772, the general confuſion, in which the Preſident and Council found the Revenues is attributed, among other cauſes, *to the form of keeping accounts and the computation of time,* which are ſaid to *differ as much as the ſoil and productions of the province.* The ſecond regulation of the Committee of Circuit is expreſsly made *to free the accounts of the Revenue from intricacy.* Suppoſing however the real accounts to be kept with regularity, the queſtion is, whe-

 ther

ther *they* will be produced to the officers of Government, or not designedly thrown into confusion ?

The Governor-General has given the Khurcha account of one Ryot, paying twenty rupees rent ; and even this is only an abstract. Undoubtedly some pains have been taken to state it in a short and clear manner; yet it fills one side of paper, and to me, I confess, is hardly intelligible. Let us suppose the *gross* rents of Bengal to be only two crore and fifty lacks. According to this calculation, there will be one million two hundred and fifty thousand such Ryots to pay that revenue, and consequently so many accounts to prepare. The Ryot's accounts are differently kept, according to particular usages in each district, only known to, and understood by the people of the district. In Burdwan there are upwards of thirty three Aboabs to be calculated in each Ryot's Khurcha account. In other places more. These facts establish the multiplicity at least, if not the intricacy, of the Ryots accounts of Bengal. On another paper I see, an account of the rent and collection of the village Gopaulpoor, consisting of five Ryots, whose Jumma, in rupees of different species, is 144 : 3 : 5. To make this what is called clear and intelligible, it requires two different statements, one of twenty columns, the other of forty-three columns, composed in all of 334 small fractional sums, and at least a thousand figures. The labour and calculations required to form and methodize such an abstract is not inconsiderable. A comparison of 144 rupees with the gross rents of Bengal, and five Ryots with the numbers, who may be supposed to pay rent, will give the Company some faint idea of the practicability of the whole operation.

17. " *That*

17. " *That these accounts will furnish us with ready formed*
" *abstracts of the actual collections.*"

With respect to ready formed abstracts, it is a fact, that every farmer and Zemindar receives his profits separate from them, and has the abstracts ready, calculated only to prove loss, deficiencies, and the necessity of reduction. Even the Ryots themselves pay these profits separate from the Jumma, to prevent their being added to the demand of Government. This is no fault of the Ryots, farmers, or Zemindars; but a necessary defence against an arbitrary government, consider-ed by every rank of its subjects as their common enemy.

18. " *That it will not be necessary to examine the accounts*
" *of every Ryot or village.*"
" *That the inferior accounts are useful only as checks to the*
" *greater.*"

If the inferior accounts are to be checks to the greater, they must be examined; but the Plan supposes that it will not be necessary to examine the accounts of every Ryot or village.

19. " *That the fidelity of the greater accounts, when suspected,*
" *may be easily tried by a reference to the subsidiary accounts.*"

As no circumstance on the face of such an account, except an error of computation, can either establish its credit, or render it suspicious, such occasional reference to the subsidiary accounts will depend on the discretion of the Aumeen. To one man he may act with severity, to another with indulgence; and probably from motives, in both instances, which may have no relation to the truth or falsehood of the account.

20. " *That*

20. " *That, to obtain the original accounts of the rents of every " part of Bengal will be a very difficult taſk.*"

Agreed; and, if they could be obtained, it would require ſuch a length of time to examine, digeſt, and abſtract them, that, before the buſineſs could be accompliſhed, the ſtate of the ſeveral diſtricts might be conſiderably altered, and a new valuation become neceſſary.

21. " *That however the farmers are obliged, by their original " engagements, to deliver to Government an account of their col- " lections, and that they have little intereſt to with-hold them.*"

The farmers, who, all without exception, have received remiſſions or owe balances to Government, have an obvious intereſt in concealing the amount of their collections. As for their original engagements, I never heard of their being compelled to comply with any one of them. They have never paid their rents at leaſt, which ſeems to be the principal engagement of a farmer, and the moſt likely to be inſiſted on by Government.

22. " *That one of the great objects of the five years ſettle- " ment, was the diſcovery of a rule for an equal aſſeſſment.*"

I do not find this object avowed by the Preſident and Council, who formed the ſettlement, either in the Conſultations of the 14th of May, 1772, or in the General Letter of the 3d of November following, in which the intire plan is profeſſedly ſubmitted to the Court of Directors. *Letting the lands in farm, on long and well regulated leaſes,* was ſaid to be *the conſtitutional ground work of all their ſubſequent meaſures;* this

this ſettlement however is expired, and the diſcovery, which was one of its great objects, remains ſtill to be made.

23. "*That this object would be loſt, if the valuation be not "procured before the lands are reſtored to the Zemindars.*"

The Zemindars have been deprived of their property for five years, in order to diſcover its value; and now it is not to be reſtored to them, until a valuation, upon another plan, ſhall be accompliſhed.

24. "*That the plan propoſed by Mr. Francis would be a far "more eaſy taſk, viz. by taking the accounts of the actual re- "ceipts for three years paſt, corrected by the opinions of the "Provincial Councils.*"

"*But that theſe alone do not aſcertain the real value of the "lands, nor can be ſafely made the only ground of a future ſet- "tlement.*"

If the actual receipts for the laſt three years, (when the land was let at a rack-rent, in order to diſcover its value) be not a ſufficient ground to form a new ſettlement, it follows, that the plan muſt intend to take more than the medium of thoſe receipts. For what purpoſe, of public utility, ſhould the value of the land be more preciſely aſcertained, if there be no intention to found a new demand, or at leaſt a continuance of the preſent rack-rent, on that valuation?

25. "*That the actual receipts of government would prove a "falſe eſtimate of the worth of the lands, and that a ſettlement,*

"*formed*

"*formed on ſuch a principle, would be but to hold out a reward*
"*to fraud and diſſipation, and to puniſh punctuality.*"

The aſſeſſment of a land tax, both in amount and diſtribution, ſhould be fixed by rules, which have the general eaſe and convenience of the ſubject for their object, without any regard to the merits or offences of individuals. It would be impoſſible to aſcertain them juſtly without a particular diſcuſſion of the merits of every individual caſe; and, if this could be done, the preſent queſtion has nothing to do with the doctrine of rewards and puniſhments. At all events the true penalty, upon a fraudulent debtor, is to make him pay his ſpecific debt; otherwiſe you puniſh the Zemindar for the fault of the farmer.

26. "*That an error in the valuation of the land, even of a*
"*twentieth part, may reduce an ancient family to beggary.*"

Moſt families, whether new or ancient, are in this condition already; and, if they were not ſo, the preſent plan avowedly reduces them to a ſtate, beyond which the next ſtep is ruin. The queſtion does not lie between different degrees of competence, but between ſubſiſtance and beggary; and this queſtion may be determined againſt them by an error of a twentieth in the valuation of their eſtate.

27. "*That the forger of falſe accounts is liable to the ſevereſt*
"*penalty, and thoſe accounts are liable to detection.*"

In the inferior diviſions, the ſources of collection are minute and endleſs. The arts of concealment are no where better underſtood than in Bengal. They belong to the genius and manners of a timid people, derived from the conſti-
tution

tution of their government. Convinced therefore by a theory, with which experience invariably coincides, of the impoſſibility of diſcovering forgeries in the inferior accounts, I ſhall not enquire what penalty ought to follow it, or at whoſe diſcretion it ought to be inflicted.

28. " *Caſe of certain Talookdars, in the neighbourhood of Móorſhedábad, ſtated, to elucidate and ſupport many of the Governor's arguments.*"

It appears by the ſtate, that *the rents of theſe Talooks had been regularly paid for three years, but had fallen in balance during the laſt.* The Provincial Council ſay that *it is not in their power accurately to determine how far thoſe balances have been owing to the neglect or miſmanagement of the proprietors, or to the lands having been over-rated.* Now if a Provincial Council, *of which both the Engliſh members and the native officers in point of abilities yield to none in Bengal,* are unable to give an opinion of the under or over-valuation of an eſtate *in their own neighbourhood, which had been ſold, and the rent of which amounts only to fifteen thouſand rupees,* it follows, that the taſk is ſo difficult, eſpecially when extended to a whole diviſion, that it cannot be performed but by men of ſtill greater knowledge and abilities; that is, by Aumeens deputed from the Preſidency, and directed by a controul fixed in a corner of the country. Or if it be not ſo very difficult, and if a juſt judgement of the value of theſe lands might have been formed by an inſpection of their Moffuſſil accounts, I would aſk, why ſuch an inſpection might not have been made, by the Provincial Council, or their native officers; or why the Governor-General did not order it, before he conſented to

ſo ſevere, and poſſibly to ſo unjuſt a meaſure, as a ſale of their lands? Again, why does the Council of Patna expreſs ſo much diſtruſt of local inveſtigations made by Aumeens, or why does the Governor-General, who confides in ſuch inveſtigations, recommend a remiſſion of near four lacks to that province, without the inſpection of Moffuſſil accounts, or any other local inveſtigation whatſoever?

29. " *That it is impoſſible to form a juſt judgement of the va-* " *lue of the lands, but by an inſpection of the Moſuſſul accounts.*" " *That either the Zemindar may refuſe to ſubſcribe to a con-* " *jectural valuation; or, if he accedes to it, it will only be from* " *the immediate dread of loſing his land, which muſt afterwards* " *be ſold.*"

If the conjectural valuation be formed on *my* principles; that is, if it be ſo limited, as to leave a clear and ample profit to the proprietor, the danger, that he will rather relinquiſh his land to a ſtranger than ſubſcribe to ſuch a valuation, is purely ideal. A paſſionate attachment to their land has hitherto urged many of them to do the very reverſe. *My* conjecture is not meant to be arbitrary in its formation, or exceſſive in the amount. It cannot therefore be the cauſe of any proprietor's loſing his inheritance, either immediately or hereafter. But, admitting that a few particular hardſhips might ariſe in the execution of ſo general a plan, ſtill the choice of Government lies between that inconvenience and an arrangement, which impoſes the ſevereſt hardſhip on every proprietor in the country, an inquiſition by the officers of Government into the management and profits of his eſtate.

30. " *That*

30. " *That he ſhall be ready to join in lowering the Revenue, if* " *the commands and exigencies of the Company will admit of it.*"

The Court of Directors muſt be guided by the information they receive from hence. A reduction of the Revenue is not recommended to them by the Governor-General, whom they may naturally ſuppoſe to be beſt acquainted with the ſtate of the country. If, therefore, any commands to this effect ſhould be ſent us, no part or merit will be left to the Governor, but ſimply a ſubmiſſion to authority.

31. " *The peculiar neceſſities of this Government will not allow* " *a conſiderable diminution.*"

I know of no neceſſities, peculiar to this Government, which are not amply provided for by a net Revenue of three hundred and eleven lacks of current Rupees; and this may be obtained conſiſtently with remiſſion of near twenty-eight lacks, on the medium of the net receipts from the territory for the three laſt years.

32. " *My object has no kind of connection with the propoſition* " *of raiſing the largeſt Revenue, nor with that of deſtroying the* " *intermediate orders of men.*"

If it ſhould appear that, through a long diſcuſſion of any ſubject, the mode of ſtating facts is calculated to make one impreſſion; that the general tendency of a ſeries of arguments leads to one concluſion; that a variety of meaſures are all ſyſtematically directed to one object; that they cannot, without a contradiction, propoſe any other; and that the introduction of ſuch facts, arguments, and meaſures, would be uſe-

lefs in any other view; it is of little moment whether the object be exprefsly acknowledged or not. Detached declarations, difclaiming the only rational conclufion deducible from the premifes, will have no effect, unlefs it be to prove, that the real object is fuch as cannot, without inconvenience, be clearly and explicitly avowed. If, for example, it were directly propofed to annihilate that rank of men, in whom the inheritance and property of the lands of Bengal are vefted, in order to transfer to the ruling power the produce of their eftates, leaving nothing to the owners but a competent fubfiftance, it is to be prefumed that every man in Britain would revolt at a propofition, fo full of palpable cruelty and injuftice. The body of noblemen and gentlemen, of whom the honourable Eaft-India Company is compofed, would undoubtedly be the firft to difclaim it. It is not likely therefore, that fuch a propofition will be fuffered to appear before them in its true fhape, or in the colours which belong to it. The danger is, that between difguife on one fide, and inattention on the other, the Company may be unwarily made parties to acts of the moft grievous oppreffion. The prefent queftion is however not fo perplexed or obfcure, but that, with a moderate degree of attention, it may be clearly comprehended. Is it, or is it not, the true, though unavowed object of the Governor's plan to leave nothing to the proprietors of the foil, but fuch a portion of the produce as may be fufficient for their fubfiftence? If the affirmative be capable of proof, that proof muft arife out of the plan itfelf, and cannot be invalidated by declarations external to the plan. I am not examining the fecret thoughts or intention of any man; but the true fcope and effect of a public meafure, for which I look no farther than to the meafure itfelf, as it ftands propofed.

Let

Let the following propofitions, ftated in the Governor's own words, be drawn together and compared; and then let it be determined, what in effect they all amount to. I take notice of fuch only as are effential to the plan, without regard to qualifying expreffions occafionally thrown in, or indirect fuggeftions, by which facts are fuppofed, though not afferted, and arguments infinuated, and left to fhift for themfelves for the prefent, with a view perhaps to be infifted on hereafter. Suggeftions, fo introduced, make a general impreffion on the mind of an uninformed or inattentive reader, without committing the writer too far, or obliging him to fupport them.

1. In the firft place, *we muft be furnifhed with accurate ftates of the real value of the lands, as the only ground-work on which the new fettlement can be conftructed.* In taxing the country then, we do not begin by inquiring how much we want, but how much the country can pay. An accurate valuation of private property is the act of a proprietor, not of a Government. As Government, we have no right to inquire into the value of any man's eftate, or to oblige him to tell us what profits he draws from it. The information cannot be obtained without a vexatious inquifition; nor is it neceffary, unlefs we mean to rack the country. In that cafe, I admit that the valuation ought to be ftrictly accurate, leaft, by fome trifling miftake, we fhould invade what the Governor himfelf is content to leave to the people, I mean, a *fubfiftence.* If you take that or any part of it, you not only deftroy the land-holder, but the peafant.

2. But it is faid that the purpofe of the valuation is, *to lay the public Revenue, with an equal weight, throughout the whole province.*

When

When an exact knowledge of the value of every man's private property is obtained, I cannot positively determine what use will be made of it. But, for myself, I am ready to declare, that I have no confidence in the declarations of an arbitrary Government; of a Government, which, as Mr. Hastings and Mr. Barwell tell me,* "by continual variations in the mode "of collecting the Revenue, and by continual usurpations on "the rights of the people, have fixed in the minds of the "Ryots a rooted distrust of the ordinances of Government." The governor himself confesses, that *it would be a far more easy task to follow my proposal.* The proposed valuation therefore is unnecessary, for the purpose of raising a limited gross sum upon the whole country; but it is very necessary, if it be meant to take nine-tenths, or any very high proportion of the net produce of every man's estate. Mr. Barwell, who, I presume, is better informed than I am, speaks a little more plainly, and rests the necessity of the measure on other ground. He considers the valuation as a measure *necessary to convince the Company, that we have not slumbered over their interests, or omitted any possible mode of ascertaining the true and ultimate value of their possessions; or that it was possible for us to make a more advantageous bargain for our employers.* This language is very intelligible. The assessment of the land-tax of Bengal is treated as a bargain, in which we must take special care of the interests of our employers. When the general question is, whether the real interests of the East-India Company, as a permanent body, are best consulted by a system, which looks only to temporary profits, immediate and excessive? or by another, founded in moderation, and aiming at permanence? such appeals to the passions of individuals imply but little confidence in their wisdom

* Minute, 22 April, 1775.

dom or juſtice; and ſtill leſs in the merits of the meaſure, which they are introduced to ſupport.

3. It is ſaid that, *from the unequal valuation of lands, while ſome land-holders, after paying their rents, retain enough to live in eaſe and affluence, others, are reduced to beggary*, and both theſe are ſtated as evils, which the valuation is to correct. Now I deſire to know, where is the danger of any proprietor being ruined by an error of one-twentieth part in the valuation, if it be not meant to ſcrew the tax upon his eſtate up to ſuch a ſtandard, as, in the caſe of a miſtake, would leave him no reſource againſt ruin, but *an appeal to the mercy of Government.*

4. I have already taken notice of the Governor-General's aſſertion, *that in Bengal nine-tenths of the net produce are generally ſuppoſed to belong to Government.* Mr. Barwell tells us, that "in this "country, *all* territorial property centers ultimately in Govern- "ment" Such unſupported aſſertions are ſufficiently anſwered by a denial. The Governor has ſince thought fit to retract or qualify the firſt propoſition. But, whether they be true or not, the purpoſe, for which they are introduced, is obvious.

The ſuppoſed practice of the Mogul Government would not be appealed to now, if meaſures were not in agitation, which nothing but precedent can defend. There is but one view, in which it can be of any moment to the Governor-General, to collect and inſiſt on the abuſes of former times. His appeal to hiſtory, however, might be more exact and authentic, without looking ſo far back for examples. The very model of his plan may be found in the Government of Coſſim Ally.

5. An endeavour to appropriate nine-tenths of the net produce of the country, is prudently accompanied with an attempt

to

to vilify the perſons who are to be diveſted of their property. A violent and arbitrary reduction of ſome thouſands of noblemen, gentlemen, and freeholders (for ſuch ranks there were in Bengal as well as in England,) to a competent ſubſiſtence, that is, to the level of the peaſantry, might perhaps excite ſome degree of remorſe and compaſſion in England. The next ſtep is to ſhew, that they are incapable of acting for themſelves, or that they deſerve no mercy. For what purpoſe are the Zemindars qualified with the title of *Collectors of the Revenue*, when they are unqueſtionably the *proprietors of the ſoil?* Why are we told, that " much the greateſt part of the Zemindars, " both of Bengal and Bahar, are incapable of judging or ac- " ting for themſelves, being either minors, or men of weak un- " derſtanding, or abſolute idiots?" Why are they accuſed by Mr. Barwell " of ſuperſtition, of ſecreting their acquiſitions, of " diſſipation, of oſtentatious folly, of locking up a large portion " of the current ſpecie, or of diverting it to the moſt pernici- " ous purpoſes?" At this rate, whether they ſave or diſſipate their fortunes, they are equally dangerous members of ſociety, and in both inſtances ſubject to the coercion of government.

Why is ſo much care taken *to fence and ſecure the Ryots againſt the arbitrary power of their Zemindars?* or why are we told, *that the wealth of the country is to be found in the wealth of the commonalty alone?* In former times, we have ſeen declarations, under the names of Mr. Haſtings and Mr. Barwell, of a very different tendency. In November, 1772, they *believed* * " that, by intruſting the collections to the heredi- " tary Zemindars, the people would be treated with *more* " *tenderneſs*

* General Letter, 3d November, 1772.

" *tendernefs*, the rents more improved, and cultivation more " likely to be encouraged; that *they* have a perpetual intereft " in the country; that *their* inheritance cannot be removed; " that *they* are the proprietors, that the lands are *their* eftates, " and *their* inheritance; that, from a long continuance of the " lands in their families, it is to be concluded they have ri- " vetted an authority in the diftrict, acquired an afcendancy " over the minds of the Ryots, and *ingratiated their affec-* " *tions*."

The letter I refer to is printed at length in the Reports of the Secret Committee. The opinions then avowed, I prefume, continued true till April, 1775, when they were again taken up by Mr. Haftings and Mr. Barwell in their plan for a new fettlement, with very little alteration or abatement. It was then expreffly declared, " that it would feldom be good po- " licy to free the Zemindar from his refponfibility in the re- " venue, and take the management out of his hands; and that " there was no doubt that the lands would be greatly im- " proved in the hands of Zemindars on a permanent footing," and " *they wifh* that the revenue of every diftrict fhould be " fettled with the Zemindars." But now it feems, the whole ftate of facts is reverfed; the Zemindars are incapable of judging or acting for themfelves; they are now either minors, or men of weak underftanding, or abfolute idiots; and no care can be too great to fecure the Ryots againft their exactions and arbitrary power.

On all thefe opinions, whether reconcilable or not, I fhall make but one remark; that whatever defects or offences the Zemindars may now have to anfwer for, ought juftly to be imputed to an arbitrary, rapacious government, from whofe

 practice

practice oppreſſion originates, and deſcends through every rank; which confounds and degrades all orders of men; and, by violently changing their ſituation, forces the higheſt to adopt and act upon the contracted principles of the loweſt.

6. It is univerſally admitted, that the country was greatly over-rated by the late ſettlement. The Company's revenue books are filled with balances and remiſſions, recommended by the Governor-General and Mr. Barwell, and with arguments to prove the impoſſibility of avoiding them. Mr. Barwell's *ſentimtnts are clearly for a reduction of the revenue, as abſolutely neceſſary for the future welfare of this country.* Yet the preſent plan does not propoſe to lower the total revenue. The Governor ſays, that, "if the commands and exigencies of the "Company will admit of it, he ſhall be ready to join in "lowering the revenue." The relief of the country then is deferred to a future day, and reſted on a condition, which has no relation to the internal ſtate and capacity of the country itſelf.

From all the premiſſes taken together, I draw two concluſions; that the revenue at all events is to be continued at its preſent ſtandard, and that the Governor underſtands that this cannot be accompliſhed, but by a minute inquiſition into the value of every man's eſtate, and by reducing every order of men without diſtinction to a bare ſubſiſtence. If ſuch be the object and the means, it is eaſy to ſee how much room is left for ſeverity or indulgence to individuals, in the courſe of the operation. The report of the black officers, by whom the particular inveſtigations are to be made, may determine the fate of every family in the country.

33. "*That,*

33. " *That, on the general ſubject of Pottahs, the Governor is* " *profeſſedly ſeeking for the grounds which are to determine* ,, *his opinion.*"

If, after an experience of ſo many years, the Governor's opinion on a point, ſo often repreſented to be of the firſt importance, be yet undetermined, I have no right to pretend to better information, or greater certainty. In general I judge that, if the Zemindar be not rigorouſly treated by government, he will for his own ſake be juſt, if not indulgent, to his Ryots; becauſe, his eſtate being then of value to him, it is eſſentially his intereſt to prevent complaints, which muſt be followed by inquiries into the amount of his collections. On the other hand, I do not find that, in general, Pottahs have been applied for by the Ryots, or that a refuſal to grant them has been the ſubject of any general complaints.

34. " *That the Governor's poſition, reſpecting the diviſion of the* " *produce between government and the proprietor, viz. nine-* " *tenths and one-tenth, is not meant as a fixed ſtandard, but* " *only as a general ſuppoſition.*"

Notwithſtanding the Governor's reaſonings are ſaid to have been *confined to the preſent and future ſtate of the country*, I preſume the practice of the Mogul government would not have been referred to, if it had not been in ſome degree material to his argument, to aſcertain the portion of the net produce taken by that government, and to impreſs an idea that it approached to eighteen ſhillings in the pound. At any rate, the poſition ought to have been ſtated and proved as a fact, not introduced as *a general ſuppoſition*, on which neither argument nor practice can be ſafely founded. Since

 however

however the ſuppoſed fact is not inſiſted on, or only mentioned to eſtabliſh a point, which never has been diſputed, it is unneceſſary to canvaſs the truth of it.

After all, mere precedents ſeldom amount to a ſatisfactory proof of right, eſpecially in matter of government. Political ſocieties have exiſted too long, to leave any abuſe without an example. We may improve upon the errors of our predeceſſors, but we cannot be original. Plain reaſon, therefore, without refinement, is the ſureſt guide of action. Whatever may have been the practice in former times, the nature of the object before us dictates the policy, by which it ought to be governed. The fund of this country is land. Nothing elſe ought to be taxed. There ought to be no cuſtom-houſe. Under theſe conditions, and with a ſecure property, the land-tax might be raiſed to a height, which England at preſent could not bear. Foreign commerce, if the door be thrown wide open to her, will give the higheſt venal value to the productions of the ſoil. Encreaſe of induſtry, population, and conſumption, will follow. The land-holder then will in effect tax every other order of the ſtate, and bring into the treaſury a net contribution, greater in amount, yet lighter to the contributor, and eaſier in the mode of collection, than it is poſſible to obtain through any other medium. There is reaſon to preſume that this was the policy of the ancient government, or why did they encourage every European nation to frequent their ports, by exempting their export and import trade from duties.

35. " *That*

35. " *That in Bahar, the ſhare which each Zemindar is allow-*
" *ed, is invariably fixed at one-tenth.*"

I underſtand it is to be ſo, where the lands are taken out of the Zemindar's management. The *Malekana* does not exiſt in any other caſe.

36. " *That in Sujah Cawn's time, the neceſſaries of life were ſo*
" *much cheaper than at preſent, that, if the value of money*
" *be eſtimated by this ſtandard, the Revenue then collected*
" *would be three times greater than the Jumma of the preſent*
" *year.*"

From a ſtatement of the different prices of the neceſſaries of life in the years ſeventeen hundred and twenty eight and ſeventy ſix, reſpectively, it appears that one of the principal articles of conſumption was five times and a half cheaper than at preſent, or in the proportion of two to eleven. From this fact it is ſuppoſed to follow that, notwithſtanding the nominal amount of the revenue is conſiderably increaſed, the value of money is ſo much lower, that the preſent aſſeſſment is in effect light and moderate, whereas that of Sujah Cawn was intolerably grievous and oppreſſive. Theſe I underſtand to be the premiſſes and the concluſion. Admitting the facts, on the Governor's authority, I deny the conſequence. Money, conſidered as the common and univerſal equivalent of all things alienable, may be lowered or increaſed in its value, that is, it may at different times be the price of a greater or a ſmaller quantity of the ſame commodity, without any increaſe in the demand, from two very different cauſes.

1ſt. A great influx of gold or ſilver will aſſuredly raiſe the nominal price of every ſpecies of property, for which there is a market; but the real price may be the ſame. Suppoſing for

for example the whole quantity of ſpecie in any nation to be ſuddenly doubled, a buſhel of wheat, which ſold yeſterday for an ounce of ſilver, may ſell this day for two ounces, without any alteration in its real price; becauſe the value of two ounces of ſilver this day is no greater than that of one ounce was yeſterday. This is the natural courſe of things.

2d. But it is alſo true, that the ſame effect may happen, notwithſtanding the facts are reverſed The relative value of money may be lowered without any increaſe of the quantity, or even with a very conſiderable decreaſe of it. That is, the whole quantity may be diminiſhed one half, yet the poſſeſſor of a buſhel of wheat muſt ſtill unavoidably demand two ounces of ſilver as an equivalent for it. The cauſe of this effect may exiſt in a heavy, inſupportable taxation, which racks the landholder, and obliges him to raiſe the price of every article of his production upon the conſumer.

Now I would beg leave to aſk the Governor, which of the two circumſtances he believes to belong to Bengal. If he affirms, that the relative value of money is lowered in conſequence of an abſolute increaſe in the quantity, (which alone would be to his purpoſe,) I am ready to meet him on that ground.

But, if he admits ſome truths, which I deem to be indiſputable; that, in conſequence of *wars*, *revolutions*, *inundations*, *famine*, *continual variations in the mode of collecting the revenue*, *continual uſurpations on the rights of the people*, and the introduction of a foreign dominion;—*the face of the country is totally changed*, that the land is depopulated, that manufactures are debaſed, and the ſpecie extracted on one ſide without a return on any other, it follows clearly that the ſuppoſed high price

price of the neceſſaries of life does not prove a diminution in the value of money, and that it can only be accounted for by facts, which demonſtrate the general decline of the country, and of courſe the neceſſity of reducing the demands upon it.

Theſe opinions do not differ eſſentially from thoſe entertained by Mr. Haſtings and Mr. Barwell ſo lately as April 1775. In their joint plan for a new ſettlement they propoſe *to aboliſh all new taxes impoſed on the Ryots ſince the acceptance of the Dewanny*, and which they eſtimate at fifteen lacks to be deducted from the Revenue. The reaſon aſſigned for this reduction is, that " the conſtant increaſe of the rents has " been an immediate diſtreſs to the Ryots, and muſt have " ultimately affected the manufacturers and all other ranks " of people, by raiſing the prices of the ſeveral articles pro- " duced by the labour of the Ryots. The abolition, they " conceive, would be an immediate eaſe to the Ryots, would " give life to induſtry, and would tend to lower again the " prices of Bengal manufactures."

It is admitted then, that heavy taxes tend to raiſe the price of labour, conſequently of every thing it produces; and it follows that an increaſe in the price of the neceſſaries of life does not neceſſarily prove a diminution in the value of money, or an increaſe in the quantity of it.

37. " *That many frontier Provinces have been ſince added to this Government.*"

Theſe, I ſuppoſe, are Tipperah, Ramgur, Pacheet, Nagpoor, Palamow, and Cooch Bayhar. Until I ſee ſome proof produced of a direct improvement of the Revenue by theſe acquiſitions,

acquisitions, I cannot admit that they justify an increase in the general Jumma of the Provinces. If it were of any moment, it might, I believe, be easily proved, that at present they do not pay even the expence of their establishments.

38. " *That the severity practised by the Moguls, in levying the " Revenue, the indignities, the stripes, the tortures, even to " death, which they inflicted, from a strong presumptive proof, " that the assessment, at that time, was not light and mode- " rate, but intolerably grievous and oppressive.*"

I have always understood the regular Mogul Government to have declined with Jaffier Cawn, and ended with Sujah Cawn, or very soon after. The history of the subsequent period furnishes few examples fit to be quoted or followed by the present government. The Governor and Mr. Barwell, in their joint Minute of 22d April, 1775, fix the accumulation of taxes to a period commencing ten or fifteen years before the Company's Dewanny. * The state of decay, to which this and other causes have reduced Bengal, may be disputed in England. To us on the spot it is matter of ocular demonstration. One fact however includes a proof of the decline of the country, which must come home to every man's understanding.† Five Talooks, situated in the neighbourhood of Moorshedabad, that is, in the center of the provinces, have lately been

* In Mr. Holwell's historical Events, (vol. I. page 179) it is asserted, " that " no perfect judgement can be made of the value of this inestimable country " from any period of time within the last forty years; during which space, " with few and short interruptions, it has been involved in war, and la- " boured under difficulties that have impaired its very vitals."

† Vide 28th paragraph.

larly insisted on) *continued in full force till the invasion of Nadir Shaw; and till that time, there was scarce a better administered Government in the world.* (Vide Letter I. p. 23.) His evidence is very pointed and material on the whole of the present subject, and intirely concurs with my representation of the facts.

Extract of a Letter from the Court of Directors to the Governor-General and Council, dated, 4th of July, 1777.

Par. 36. IN our letter of the 5th February, 1777, we expreſſed our aprehenſions, that a ſudden tranſition from one mode to another, in the inveſtigation and collection of our revenues, might have alarmed the inhabitants, leſſened their confidence in our proceedings, and been attended with other evils; yet, as we were led to hope that ſuch information had been obtained as would enable us to aſcertain with a ſufficient degree of preciſion, what revenues might be collected from the country without oppreſſing the natives, we felt ſome ſatisfaction in conſidering thoſe evils as at an end, and proceeded to give ſuch inſtructions as appeared to us neceſſary for your guidance in a future ſettlement of the lands.

37. In this ſtate of the buſineſs, our ſurprize and concern were great on finding, by our Governor-General's Minute of the 1ſt November, 1776, that, after more than ſeven years inveſtigation, information is ſtill ſo incomplete as to render another innovation, *ſtill more extraordinary than any of the former*, abſolutely neceſſary in order to the formation of a new ſettlement.

38. In 1769, ſupervisors were appointed profeſſedly to inveſtigate the ſubject. In 1770, controlling Councils of Revenue were inſtituted. In 1772, the office of Naib Dewan was aboliſhed; natives were diſcarded, and a Committee of Circuit formed, who, we were told, preciſely and diſtinctly aſcertained what was neceſſary to be known; and now, in 1777, two junior ſervants, with the aſſiſtance of a few natives, are employed to collect and digeſt materials, which have already udergone the collection, inſpection, and reviſion of ſo many of our ſervants of all denominations. We by no means diſapprove the attempt to obtain further information, if it be neceſſary; but are ſorry that the conduct of the majority of the Council, on the occaſion, has been ſuch, as muſt have *our utter diſapprobation.*

39. We ſhould have hoped that, when you knew our ſentiments, reſpecting the conduct of our late adminiſtration in delegating ſeparate powers to their Preſident, it would have been ſufficient to prevent us further trouble on ſuch occaſions; but, to our concern, we find that, no ſooner was our Council reduced

duced by the death of Colonel Monſon, to a number, which rendered the Preſident's caſting vote of conſequence to him, than he exerciſed it to inveſt himſelf with an improper degree of power in the buſineſs of the Revenue, which he could never have expected from other authority.

40. The Governor-General ſtates, in anſwer to General Clavering's objections, that there is a clear and ſolid diſtinction between the powers of preparing materials and thoſe of ordering, governing, and managing the Revenues, and adds, the Council have conferred upon him no authority, which he did not before legally and conſtitutionally poſſeſs. Without entering into the Governor-General's legal diſtinctions, we declare the powers aſſumed by him, with the conſent of Mr. Barwell, ſuch as we neither approve nor can permit to be exerciſed by any perſon whatever. We therefore direct, that no ſeparate controul be henceforth exerciſed by the Governor-General, nor any order iſſued from any public office or otherwiſe in the name of the Governor-General only, except military orders in the garriſon of Fort-William.

41. And we further direct, that no Member of the Board be debarred the inſpection of any papers, accounts, or materials, which may have been collected, in the firſt inſtance, nor precluded from the exerciſe of that controul, which is inveſted in him by law, on any account or pretence whatever.

42. The reaſons given by the Governor-General, why the buſineſs could not be entirely left to the Provincial Councils, namely, *becauſe it required uniformity in deſign, and authority in execution*, are totally inadmiſſible. It was certainly in your power to render the proceedings of the Provincial Councils uniform, and perfectly ſafe to truſt them with any degree of authority, which could with propriety be delegated to their juniors in the ſervice, or to any officer of this temporary eſtabliſhment.

43. And as to the arranging the materials, when tranſmitted to Fort-William, if the experience of the officers of the Khalſa has not rendered them capable of executing a work of this nature more ſpeedily and to greater advantage than two ſtrangers, be their abilities what they may, we muſt declare them unfit for their employments.

44. The Roy Royan was the regular channel of ſuch communications as require the interpoſition of a native, and not Gunga Govind Sing, whoſe diſmiſſion from the Calcutta Committee had rendered him an improper perſon to tranſact affairs of ſuch moment to the Company.

45. The

45. The ſuperintendant of the Khalſa records and Perſian tranſlators are unworthy their offices, if unable to direct the arrangement of papers ſo immediately connected therewith; and as we conſider the preparation of materials, upon which a general rent-roll of the provinces muſt be formed, as interfering moſt eſſentially with the ordering and management of the Revenues, we muſt be of opinion that the members of our Council could not legally relinquiſh their power of immediate inſpection and ſuperintendance of thoſe materials in the firſt inſtance, nor delegate a ſeparate power of future controul in the degree and to the extent now veſted in the perſon of the Governor-General; becauſe, though there might be no reaſon to expect unfair proceedings in the preſent caſe, it is abſolutely neceſſary to guard againſt the poſſibility of enabling the Governor-General to ſuppreſs or reject papers or accounts, which might be deemed neceſſary inſtruments of information by other members of the Council.

46. In regard to the idea of deputing natives on occaſional inveſtigations, we are really aſtoniſhed at ſuch a propoſition. If a Committee of Circuit and Council of Revenue, compoſed of the moſt intelligent and reſpectable characters in our ſervice, and armed with all the power of the Preſidency, have failed in their attempts to obtain neceſſary information, from whence are theſe natives to produce it? and if colluſions have been practiced by members of adminiſtration, when deputed into the diſtricts, what reaſon have we to expect that the conduct of native deputies, who cannot be ignorant of former tranſactions, will be found more unexceptionable than that of their ſuperiors? It will certainly be allowed that they are liable to great temptations, becauſe their report muſt determine, in ſome degree at leaſt, the amount of Revenue to be taken from thoſe diſtricts, which are to be the ſubjects of their inveſtigation.

47. The Minutes of General Clavering and Mr. Francis leave us little to add on this diſagreeable ſubject. Their reaſons againſt delegating a ſeparate power of controul to the Governor are ſolid and judicious, and we are happy in declaring that their conduct on the occaſion meets with our approbation.

Extract of a letter from the Court of Directors to the Governor-General and Council, dated 30th January, 1778.

Par. 60. OUR letter, dated the 4th of July, 1777, contained our diſapprobation of the Governor-General's ſcheme for a new inveſtigation of the provinces by the deputation

deputation of native Aumeens into the diftricts. We now read on your proceedings that *Nundoolol*, one of thofe Aumeens, has been furnifhed with a guard of fifty Seapoys from Dacca without the knowledge of the commander in chief: And from your debates, relative to the power of the faid Aumeens, it appears, that *Nundoolol* has alfo deputed fubordinate Aumeens, for whofe protection the Governor-General feems to think part of this military force might be neceffary. We confefs ourfelves alarmed at thefe proceedings, and more fo when we confider that Zemindars and other refpectable inhabitants of a country, from which the Company and the nation draw immenfe advantages, fhould be liable to vexatious inquifitions, and even to the poffibility of fuffering abufes and grievous oppreffions from other natives, vefted with an authority, which we utterly difapproved before we could have the opportunity of preventing fuch abufes.

61. As the whole of the meafure is equally repugnant to our ideas of humanity and of found policy, we have only to add, that if one part of the Governor-General's plan be more exceptionable than the reft, it is that order, which enjoins the Provincial Chiefs and Councils "*on any complaint made by any Aumeen*," to fupport and enforce the authority of the faid Aumeen, by compelling the attendance of fuch native revenue officers, as the Aumeen might require, and by arrefting and punifhing thofe, who fhould dare to oppofe or difobey what is ftiled by the Governor-General and Mr. Barwell, the orders of Government, in thofe inftances.

THE END.

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